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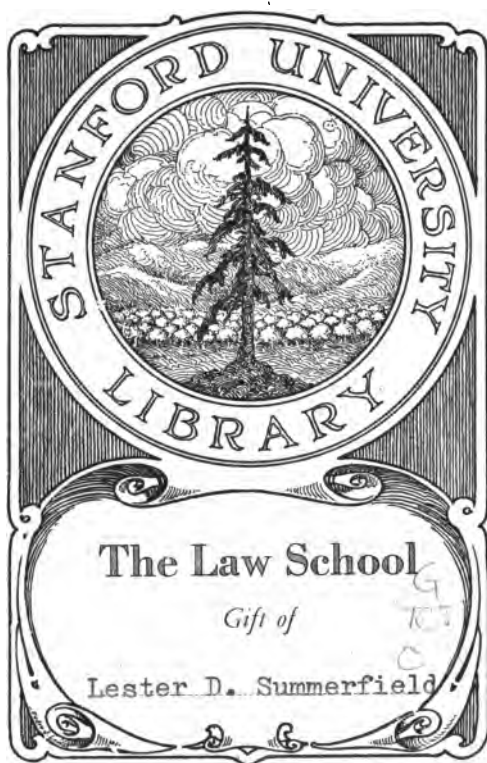
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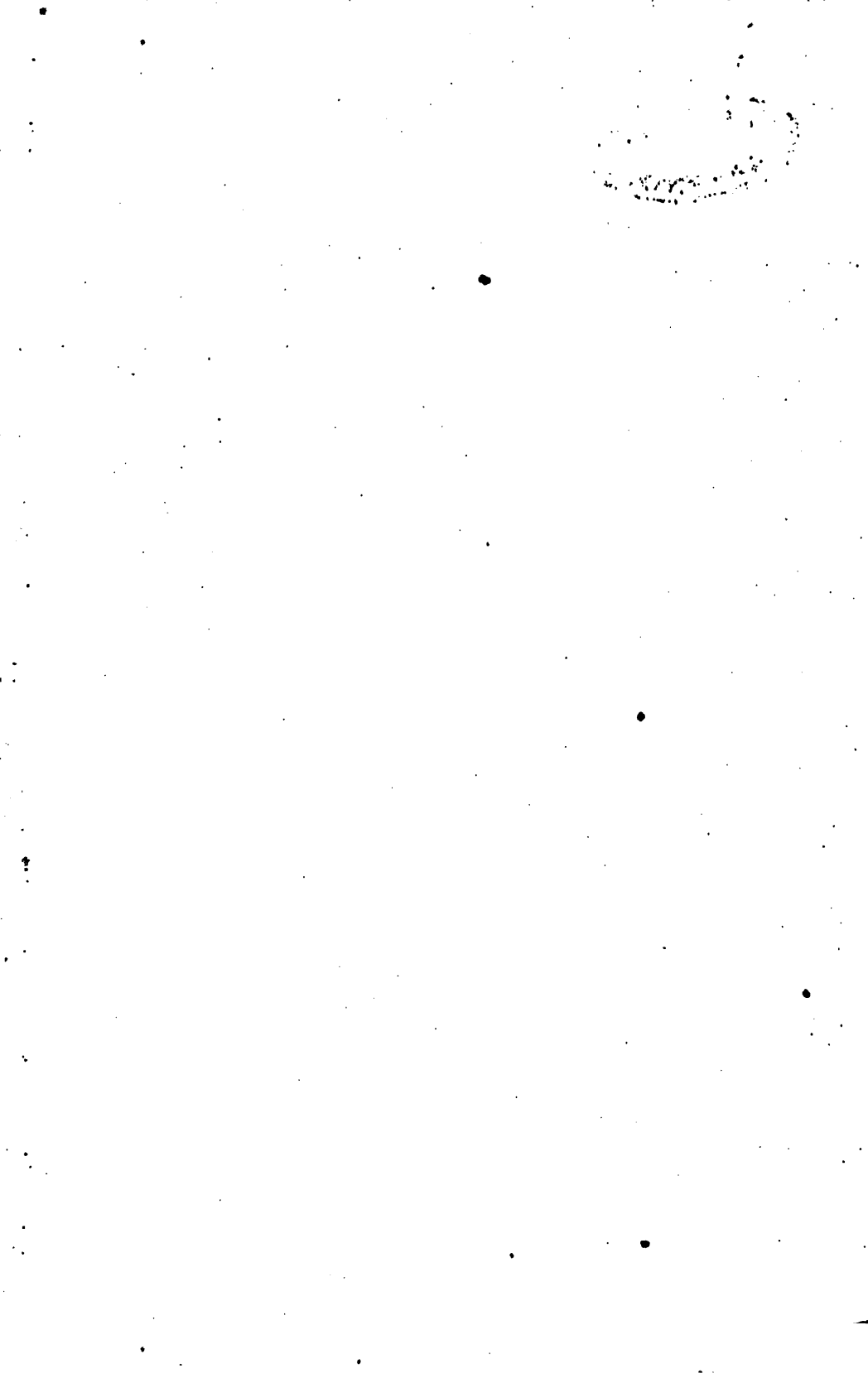
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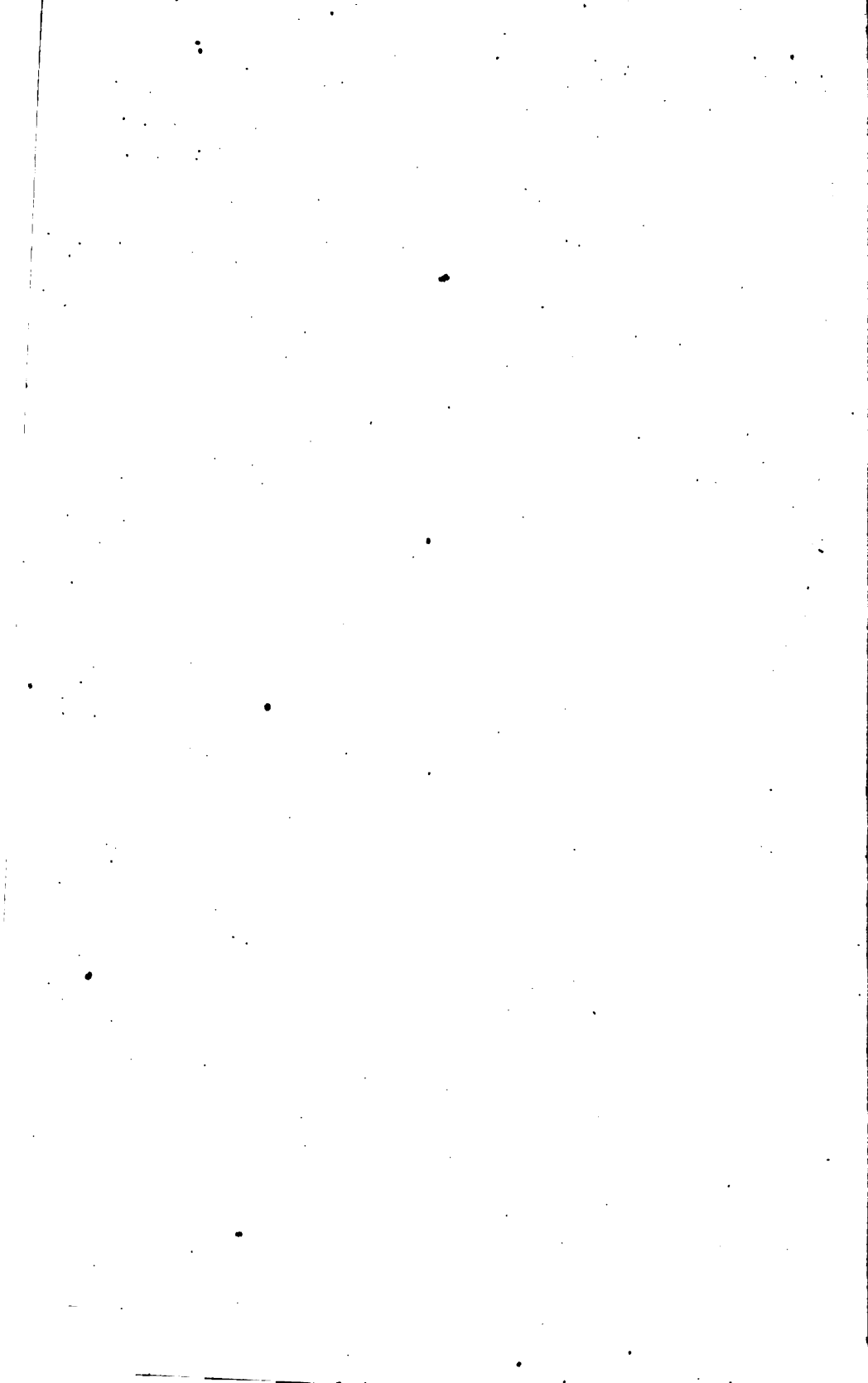


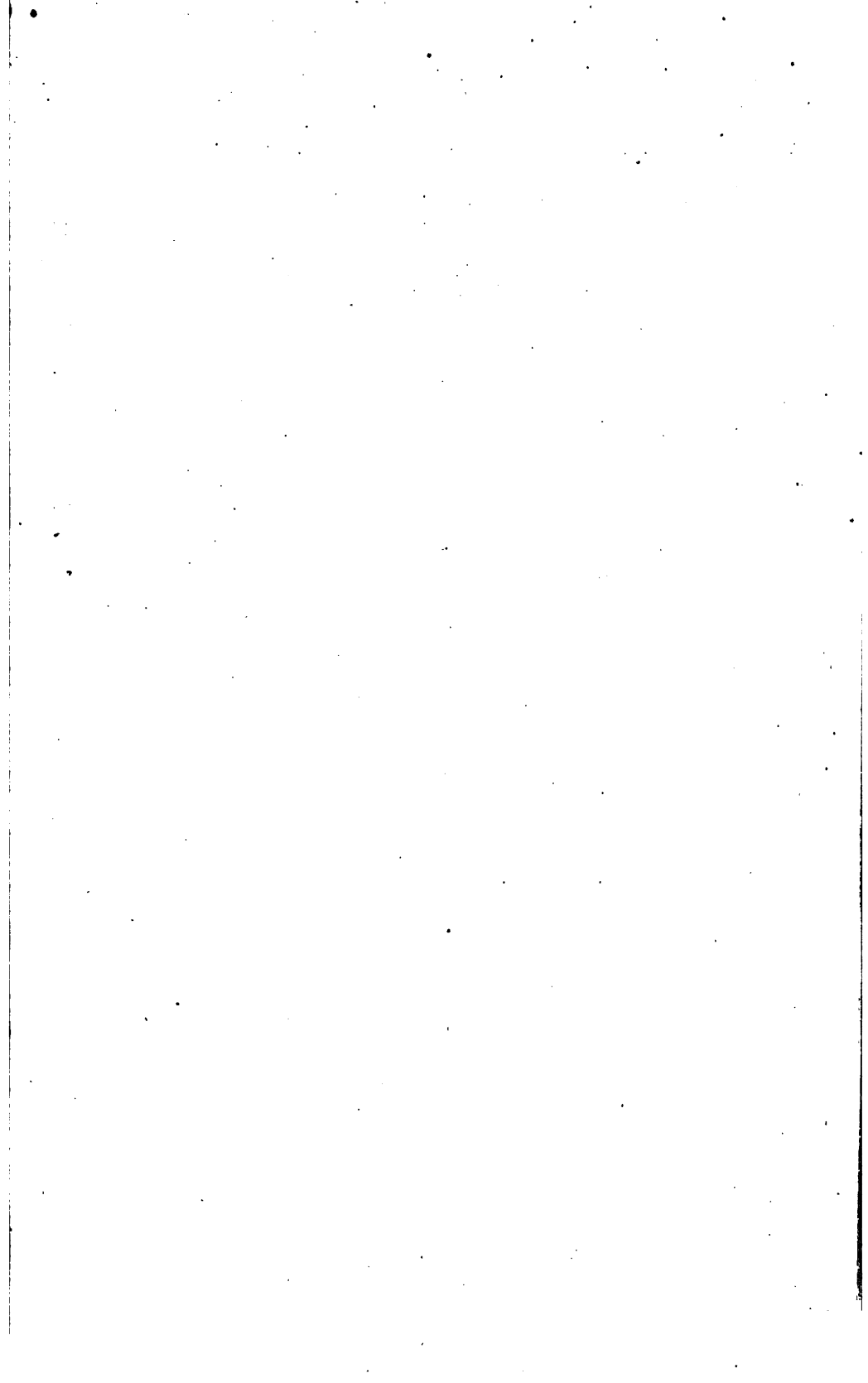
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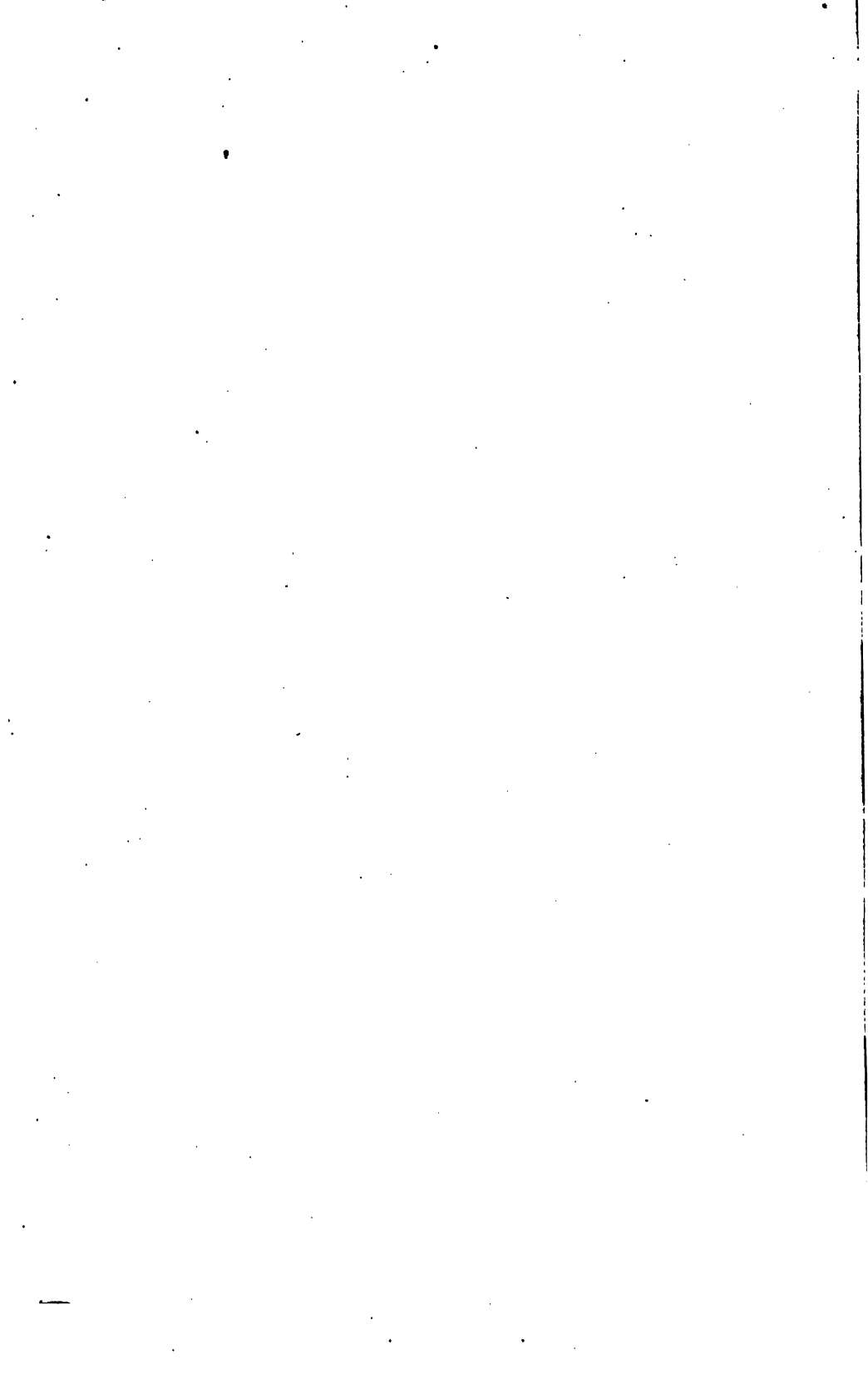
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STATUTES
OF THE
STATE OF NEVADA

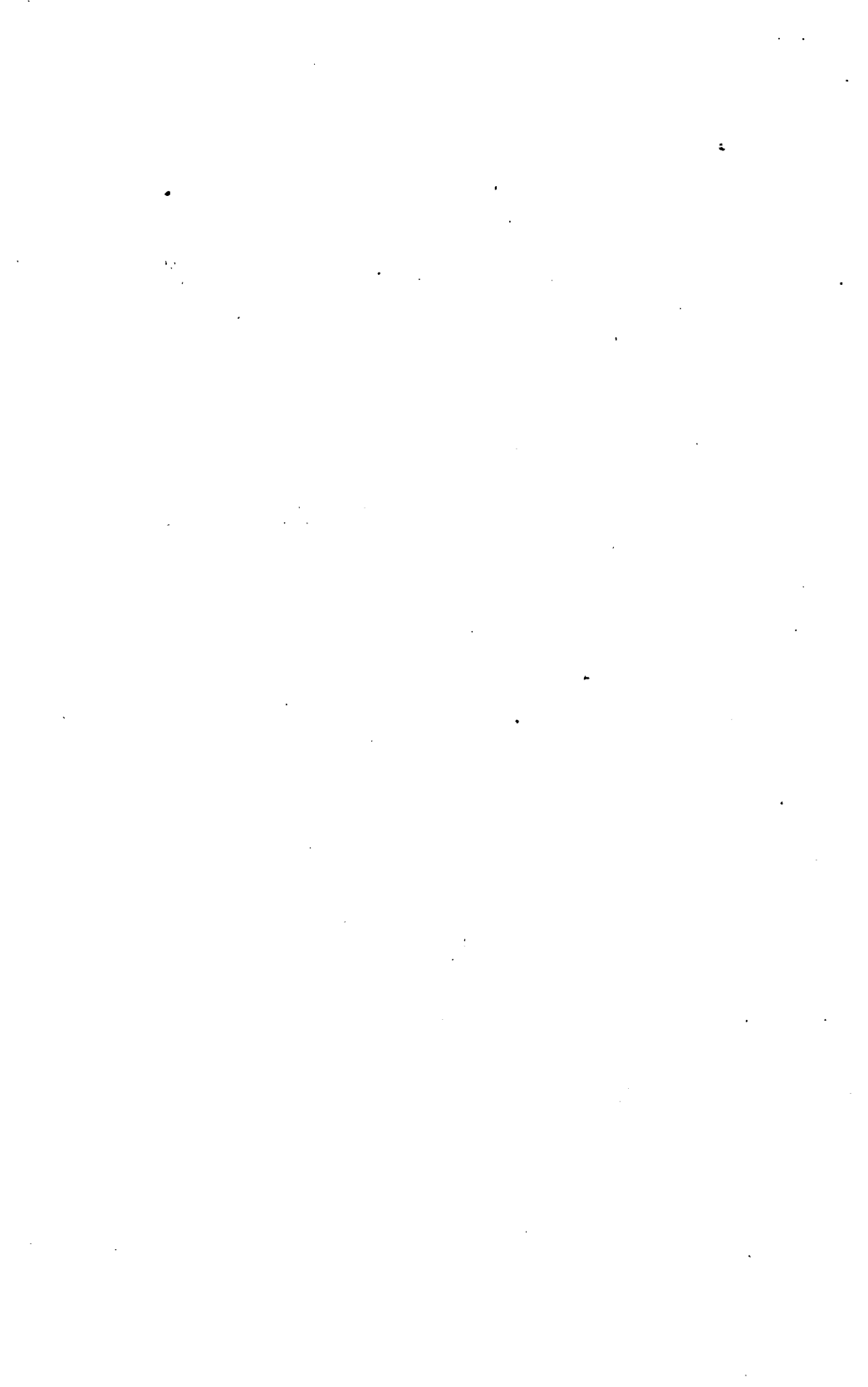
PASSED AT THE
FIFTEENTH SESSION OF THE LEGISLATURE,

1891,

BEGUN ON MONDAY, THE NINETEENTH DAY OF JANUARY, AND
ENDED ON THURSDAY, THE NINETEENTH DAY OF MARCH.

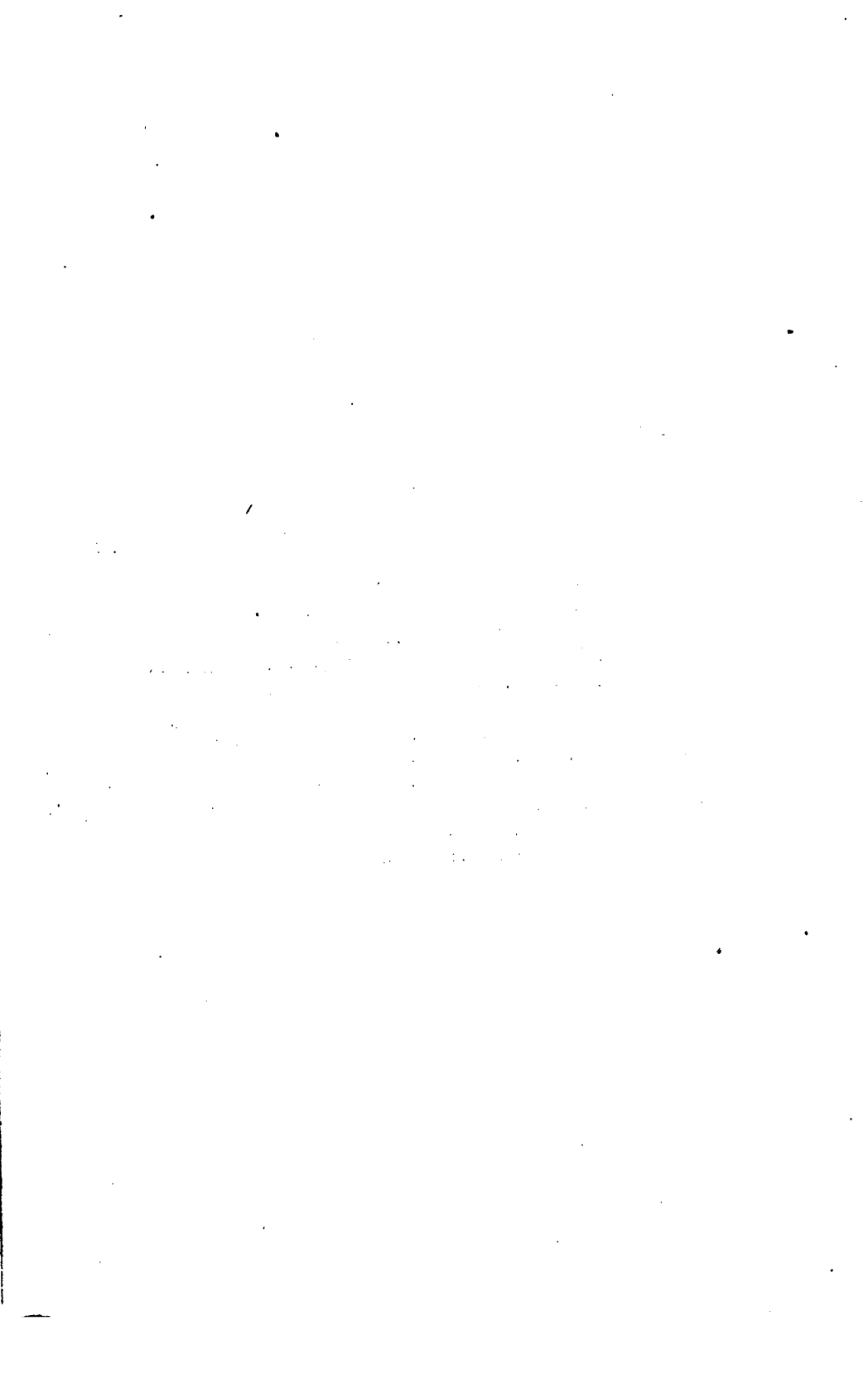


CARSON CITY, NEV.:
STATE PRINTING OFFICE, : : J. E. ECKLEY, SUPERINTENDENT.
1891.



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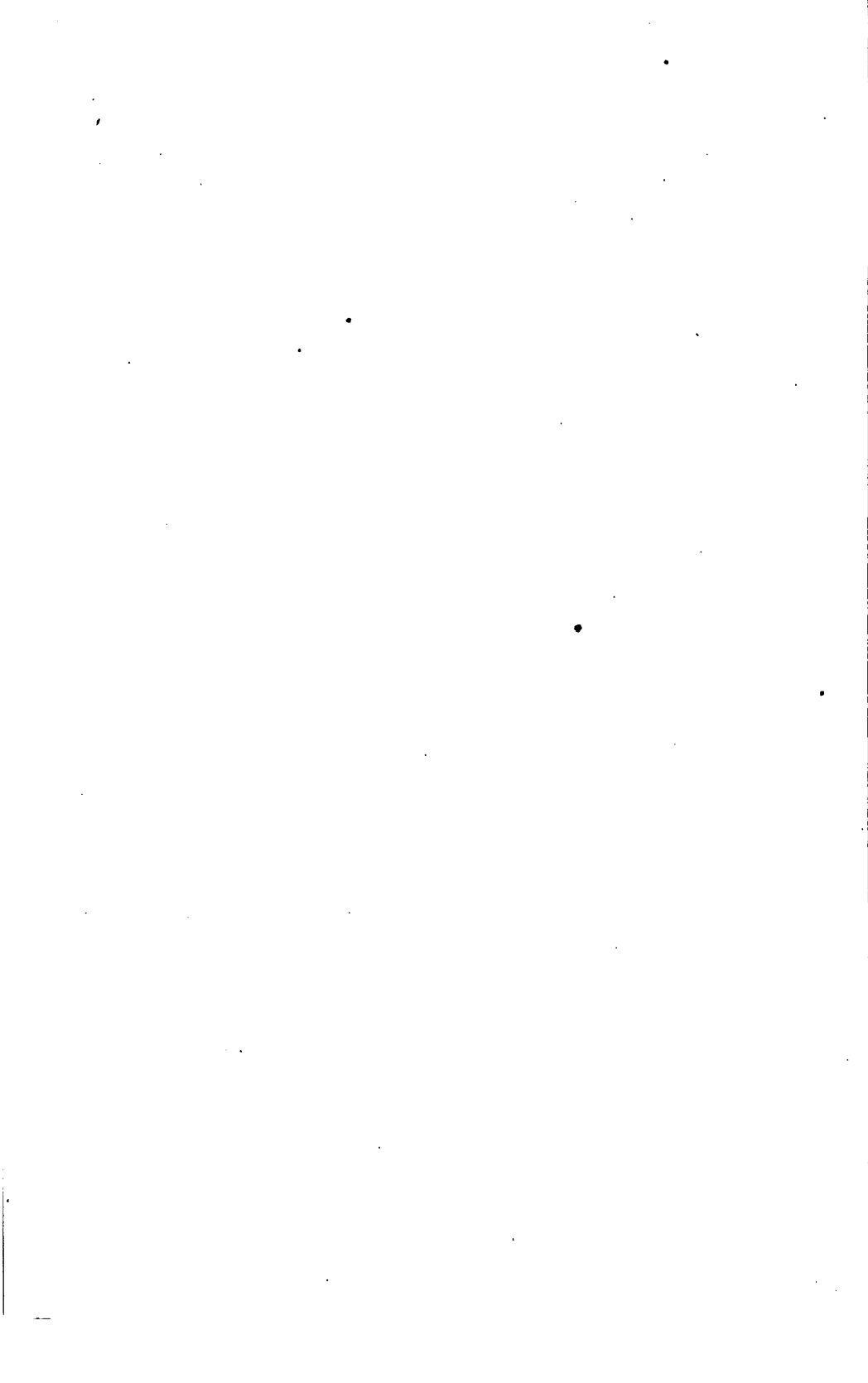
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LIST OF OFFICERS.

NATIONAL DEPARTMENT, JUDICIAL DEPARTMENT, DISTRICT JUDGES, BOARD OF PARDONS, EXECUTIVE DEPARTMENT, STATE INSTITUTIONS, LEGISLATIVE DEPARTMENT, AND MANAGING OFFICERS OF STATE INSTITUTIONS WHEN THESE LAWS WERE PASSED.

NATIONAL DEPARTMENT.

NAME.	Official Position.	P. O. Address.
John P. Jones	United States Senator	Gold Hill
Wm. M. Stewart	United States Senator	Carson City
H. F. Bartine	Member of Congress	Carson City

JUDICIAL DEPARTMENT.

NAME.	Official Position.	P. O. Address.
C. H. Belknap	Chief Justice Supreme Court	Carson City
M. A. Murphy	Associate Justice Supreme Court	Carson City
R. R. Bigelow	Associate Justice Supreme Court	Carson City
James D. Torreyson	Attorney-General	Carson City
Joseph Josephs	Clerk of Supreme Court	Carson City
Wm. H. Botsford	Bailliff of Supreme Court	Carson City

DISTRICT JUDGES.

NAME.	Official Position.	P. O. Address.
Richard Rising	District Judge	Virginia City
A. L. Fitzgerald	District Judge	Eureka
A. E. Cheney	District Judge	Reno
Geo. F. Talbot	District Judge	Elko

LEGISLATIVE DEPARTMENT.*

SENATE—MEMBERS.

Hon. J. Poujade, President. Hon. H. A. Comins, President pro tem.

NAME.	County.	Date of Election.	Postoffice Address.
Charles Kaiser	Churchill	1890.	Stillwater
G. N. Folsom	Douglas	1890.	Carson City
C. H. Sproule	Elko	1888.	Elko
D. B. Williams	Elko	1890.	Tuscarora
John Forbes	Esmeralda	1890.	Hawthorne
John Torre	Eureka	1888.	Eureka
A. T. Stearns	Eureka	1890.	Eureka
C. A. La Grave	Humboldt	1888.	Winnemucca
J. R. Williamson	Lander	1890.	Austin
George S. Sawyer	Lincoln	1888.	Pioche
John B. Gallagher	Lyon	1888.	Mason Valley
A. B. Millett	Nye	1888.	Junction
Evan Williams	Ormsby	1888.	Carson City
T. B. Rickey	Ormsby	1890.	Carson City
E. D. Boyle	Storey	1888.	Gold Hill
J. C. Dunlop	Storey	1888.	Virginia City
A. J. McDonell	Storey	1890.	Virginia City
J. F. Emmitt	Washoe	1888.	Reno
M. D. Foley	Washoe	1890.	Reno
H. A. Comins	White Pine	1888.	Ely

*Senators are elected for four years. Assemblymen for two years. Legislature meets biennially, on third Monday of January.

SENATE—OFFICERS AND ATTACHES.

NAME.	Official Position.	P. O. Address.
J. Poujade	President	Pioche
H. A. Comins	President <i>pro tem</i>	Ely
Geo. I. Lammon	Secretary	Virginia City
Geo. E. Holesworth	Sergeant-at-Arms	Reno
Geo. D. Oliver	Minute Clerk	Glenbrook
J. P. Parkinson	Journal Clerk	Carson City
Wm. O. Young	Engrossing Clerk	Tuscarora
Wm. Laurensen	Enrolling Clerk	Ely
Miss Lillian E. Stock	Copying Clerk	Silver City
Miss Belle O'Leary	Committee Clerk	Galena
P. V. Mighels	Committee Clerk	Carson City
E. J. Phillips	Messenger	Eureka
Geo. J. Redmond	Page	Virginia City
Fred A. Wilson	Porter	Carson City

LEGISLATIVE DEPARTMENT—ASSEMBLY.

Hon. Chas. F. Bicknell, Speaker. Hon. Thos. A. Menary, Speaker pro tem.

NAME.	County.	Postoffice Address.
Lem Allen.....	Churchill.....	Stillwater
T. N. Hansen.....	Douglas.....	Genoa
John Ainley.....	Elko.....	Elko
D. V. Johnson.....	Elko.....	Deeth
E. C. McClellan.....	Elko.....	Elko
T. J. Harrington.....	Esmeralda.....	Candelaria
James N. Reid.....	Esmeralda.....	Aurora
G. A. Fletcher.....	Eureka.....	Eureka
Chas. Trembly.....	Eureka.....	Eureka
A. L. McKay.....	Eureka.....	Eureka
Geo. S. Nixon.....	Humboldt.....	Winnemucca
Wm. Weighel.....	Humboldt.....	Paradise
Chas. H. Groves.....	Humboldt.....	Mill City
T. H. George.....	Lander.....	Austin
C. A. Richards.....	Lander.....	Austin
W. A. Clifford.....	Lander.....	Austin
Geo. B. VanEmou.....	Lincoln.....	Pioche
W. R. McFadden.....	Lincoln.....	Pioche
Wm. Shirley.....	Lyon.....	Dayton
J. E. Gignoux.....	Lyon.....	Dayton
T. J. Bell.....	Nye.....	Cloverdale
A. A. Wager.....	Nye.....	Tybo
Chas. F. Bicknell.....	Ormsby.....	Carson City
Frank G. Folsom.....	Ormsby.....	Carson City
H. R. Logan.....	Ormsby.....	Empire
E. Emery.....	Storey.....	Virginia City
A. Peterson.....	Storey.....	Virginia City
Thos. Lanyon.....	Storey.....	Virginia City
W. P. Hayes.....	Storey.....	Virginia City
N. Sexton.....	Storey.....	Gold Hill
J. G. Farrington.....	Storey.....	Virginia City
W. G. Hughes.....	Storey.....	Virginia City
Hugh Trembath.....	Storey.....	Virginia City
Jacob Nicholls.....	Storey.....	Gold Hill
Thos. A. Menary.....	Storey.....	Gold Hill
R. H. Kinney.....	Washoe.....	Reno
R. C. Leeper.....	Washoe.....	Reno
Wm. Thompson.....	Washoe.....	Reno
W. N. McGill.....	White Pine.....	Ely
F. X. Murphy.....	White Pine.....	Ely

LIST OF OFFICERS.

ASSEMBLY—OFFICERS AND ATTACHES.

NAME.	Official Position.	P. O. Address.
Chas. F. Bicknell	Speaker	Carson City
Thomas A. Menary	Speaker <i>pro tem</i>	Gold Hill
A. C. Pratt	Chief Clerk	Carson City
Thomas H. Alley	Assistant Clerk	Hawthorne
J. R. Williams	Sergeant-at-Arms	Gold Hill
F. S. Wilson	Assistant Sergeant-at-Arms	Eureka
D. T. Humphreys	Engrossing Clerk	Willow Creek
Isabel Likens	Minute Clerk	Carson City
H. W. Higgins	Enrolling Clerk	Reno
B. F. Lee	Journal Clerk	Reno
Helen V. Martin	Copying Clerk	Carson City
Clara Hughes	Copying Clerk	Virginia City
Paul Averill	Committee Clerk	Virginia City
Gertrude C. Mitchell	Committee Clerk	Austin
Lydia Hoskins	Committee Clerk	Virginia City
J. J. McKenna	Messenger	Reno
Fred A. Bradley	Page	Carson City
M. A. Sharkey	Page	Carson City
Newton Morgan	Porter	Virginia City

EXECUTIVE DEPARTMENT.

NAME.	Official Position.	P. O. Address.
R. K. Colcord	Governor	Carson City
E. D. Vanderlieth	Governor's Private Secretary	Carson City
J. Poujade	Lieutenant-Governor	Carson City
O. H. Grey	Secretary of State	Carson City
Alfred Helm	Deputy Secretary of State	Carson City
R. L. Horton	State Controller	Carson City
J. W. Holbrook	Deputy State Controller	Carson City
John F. Egan	State Treasurer	Carson City
G. W. Richard	Deputy State Treasurer	Carson City
John E. Jones	State Land Register	Carson City
M. D. Noteware	Deputy State Land Register	Carson City
Orvis Ring	Superintendent of Public Instruction	Carson City
James D. Torreyson	Attorney-General	Carson City

BOARD OF PARDONS.

NAME.	Official Position.	P. O. Address.
R. K. Colcord	Governor	Carson City
C. H. Belknap	Chief Justice Supreme Court	Carson City
M. A. Murphy	Associate Justice Supreme Court	Carson City
R. R. Bigelow	Associate Justice Supreme Court	Carson City
James D. Torreyson	Attorney-General	Carson City

LIST OF OFFICERS.

7

STATE INSTITUTIONS.

STATE PRISON.

NAME.	Official Position.	P. O. Address.
F. J. McCullough-----	Warden-----	-----Carson City
Thomas Gracy-----	Deputy Warden-----	-----Carson City

STATE UNIVERSITY.

NAME.	Official Position	P. O. Address.
James W. Haines-----	Regent (Long Term)-----	-----Genoa
E. T. George-----	Regent (Short Term)-----	-----Lewis
H. L. Fish-----	Regent (Holdover)-----	-----Reno

STATE PRINTING OFFICE.

NAME.	Official Position.	P. O. Address.
Joseph E. Eckley-----	Superintendent-----	-----Carson City
H. C. Dunn-----	Foreman-----	-----Carson City

INSANE ASYLUM.

NAME.	Official Position.	P. O. Address.
G. H. Thoma-----	Superintendent-----	-----Reno
L. L. Crockett-----	Supervisor-----	-----Reno

STATE ORPHANS' HOME.

NAME.	Official Position.	P. O. Address.
Robert Grimmon-----	Superintendent-----	-----Carson City
Mrs. Robert Grimmon---	Matron-----	-----Carson City
M. Rex Barrett-----	Teacher-----	-----Carson City

LIST OF OFFICERS.

MISCELLANEOUS.

NAME.	Official Position.	P. O. Address.
John Mullan.....	War Claim Agent.....	Washington
Isaac Frohman.....	Land Agent.....	Washington
George T. Mills.....	Fish Commissioner.....	Carson City
Mrs. Jennie D. Fisher.....	State Library Clerk.....	Carson City

BOARD OF EXAMINERS.

NAME.	Official Position.	P. O. Address.
R. K. Colcord.....	Commissioner.....	Carson City
O. H. Grey.....	Commissioner.....	Carson City
J. D. Torreyson.....	Commissioner.....	Carson City

CLERKS OF BOARDS.

NAME.	Official Position.	P. O. Address.
E. D. Vanderlieth.....	Clerk, Board Pardons.....	Carson City
Alfred Helm.....	Clerk, Board Examiners.....	Carson City
Alfred Helm.....	Clerk, Board Prison Commissioners.....	Carson City
George W. Richard.....	Clerk, Board Commissioners Insane.....	Carson City
Orvis Ring.....	Clerk, Orphans' Home Commiss'ers.....	Carson City
George H. Taylor.....	Clerk, Board of Regents University.....	Reno
J. W. Holbrook.....	Clerk, Board State Printing Com'rs.....	Carson City
G. W. Richard.....	Clerk, Capitol Commissioners.....	Carson City
J. Poujade.....	Clerk, State Board Military Auditors.....	Carson City

COMMISSIONERS FOR CARE OF INDIGENT INSANE.

NAME.	Official Position.	P. O. Address.
R. K. Colcord.....	President.....	Carson City
R. L. Horton.....	Commissioner.....	Carson City
John F. Egan.....	Commissioner.....	Carson City
George W. Richard.....	Clerk of the Board.....	Carson City

STATE PRISON COMMISSIONERS.

NAME.	Official Position.	P. O. Address.
R. K. Colcord.....	Commissioner.....	Carson City
O. H. Grey.....	Commissioner.....	Carson City
James D. Torreyson.....	Commissioner.....	Carson City

LIST OF OFFICERS.

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ORPHANS' HOME COMMISSIONERS.

NAME.	Official Position.	P. O. Address.
John F. Egan.....	Commissioner	Carson City
John E. Jones.....	Commissioner	Carson City
Orvis Ring.....	Commissioner	Carson City

STATE BOARD OF EDUCATION.

NAME.	Official Position.	P. O. Address.
R. K. Colcord.....	Commissioner	Carson City
J. E. Jones.....	Commissioner	Carson City
Orvis Ring.....	Commissioner	Carson City

STATE PRINTING COMMISSIONERS.

NAME.	Official Position.	P. O. Address.
R. L. Horton.....	Commissioner	Carson City
O. H. Grey.....	Commissioner	Carson City
J. F. Egan.....	Commissioner	Carson City

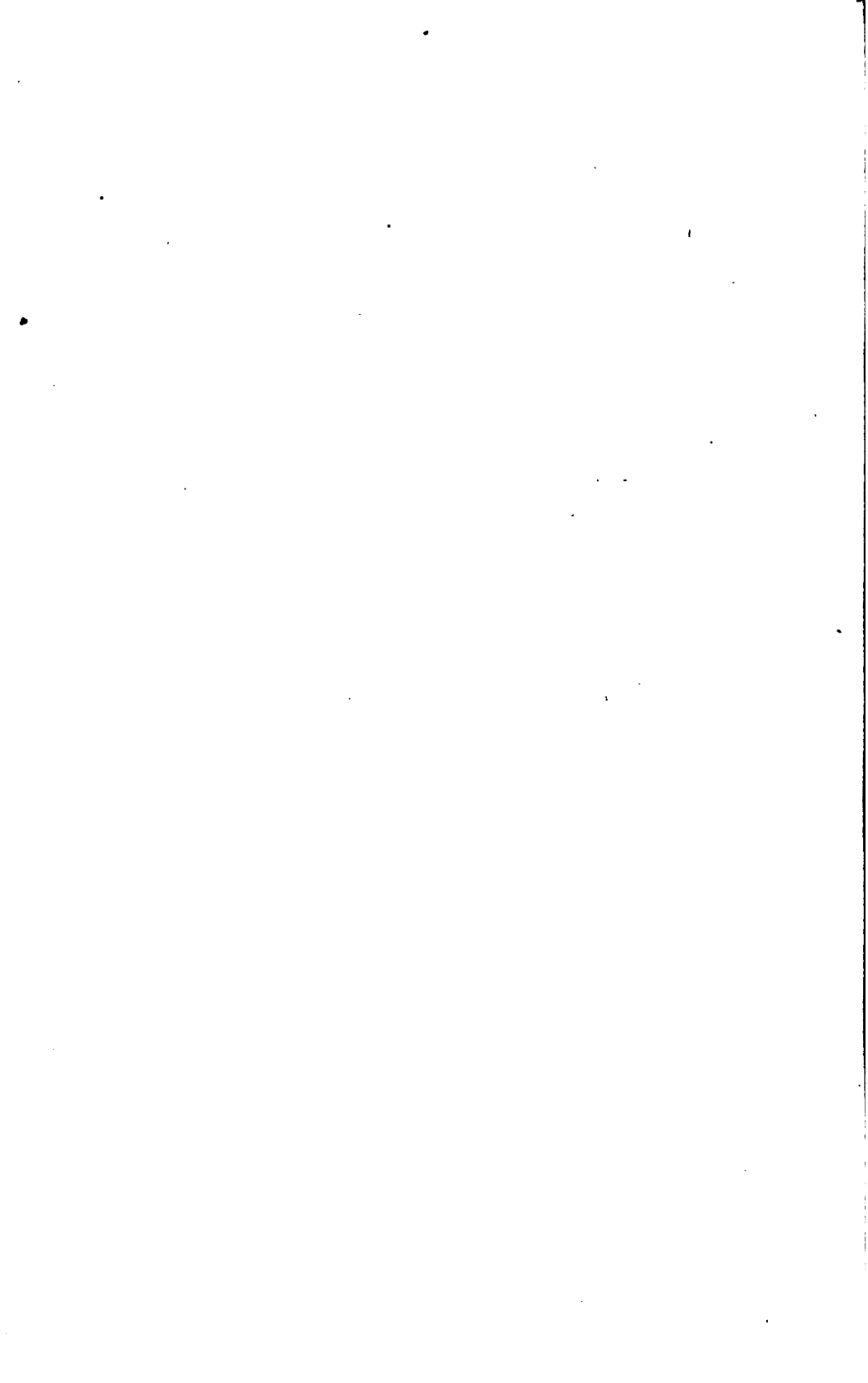
STATE CAPITOL COMMISSIONERS.

NAME.	Official Position.	P. O. Address.
J. Poujade.....	Commissioner	Carson City
R. L. Horton.....	Commissioner	Carson City
John F. Egan.....	Commissioner	Carson City

MILITARY AUDITORS.

NAME.	Official Position.	P. O. Address.
R. K. Colcord.....	Commissioner	Carson City
Joseph Poujade.....	Commissioner	Carson City
R. L. Horton.....	Commissioner	Carson City

LAWS OF THE STATE OF NEVADA.



LAWS OF THE STATE OF NEVADA,

PASSED AT THE

FIFTEENTH SESSION OF THE LEGISLATURE,

1891.

CHAPTER I.—*An Act to create a Legislative Fund.*

[Approved January 26, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

SECTION 1. For the purpose of paying the mileage and per diem of the members of the present Legislature, the salaries of the attaches and the incidental expenses of the respective houses thereof, the State Treasurer is hereby authorized and required to set apart from any moneys now in the General Fund not otherwise specially appropriated, the sum of fifty-five thousand dollars, which shall constitute the Legislative Fund.

Legislative Fund.

Appropriation of.

SEC. 2. The State Controller is hereby authorized and required to draw his warrant on said fund in favor of the members and attaches of the Senate and Assembly for per diem, mileage, stationery allowances, compensation and incidental expenses of the respective houses, when properly certified to him in accordance to law, and the State Treasurer is hereby authorized and required to pay the same.

Duties of State Controller and Treasurer.

SEC. 3. All moneys remaining in said fund at the adjournment of the Legislature shall revert to the General Fund.

Surplus funds revert.

CHAP. II.—*An Act to amend an Act entitled “An Act to provide for the safe keeping of the securities of the State School Fund,” approved February 21, 1871.*

[Approved February 4, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Relative to
investing
school
moneys.

SECTION 1. Section four of the above entitled Act is hereby amended so as to read as follows:

Duties
of State Con-
troller and
Treasurer.

Section four. It is hereby made the duty of the State Controller, quarterly, to notify the State Board of Education of the amount of money in the State School Fund, and whenever there shall be a sum in said fund sufficient for investment, said Board shall direct the State Treasurer to negotiate for investment of the same in United States securities, or in the bonds of this State, or in the bonds of other States, at the lowest purchasable rates, and the Board shall then draw their order upon the Controller in favor of the State Treasurer for the amount to be invested. Said Controller shall thereupon draw his warrant as directed, and the State Treasurer shall complete the purchase of the securities negotiated for by him in pursuance of this Act; *provided*, that before any such investment of said school moneys as is contemplated by the provisions of this Act is made, said Board of Education shall require of the Attorney-General of this State his legal opinion as to the validity of any Act or Acts of any State under which said bonds are issued and in which said Board of Education are about to make an investment; *and provided, further*, that in no case shall any bonds be purchased as herein provided without said Board of Education making due and diligent inquiry as to the financial standing and responsibility of the State or States whose bonds it is proposed to purchase.

Duties of
the Attorney
General.

Duties of
State Board
of Educa-
tion.

CHAP. III.—*An Act granting leave of absence to Henry W. Turner, Recorder of the county of Lincoln.*

[Approved February 4, 1891.]

The people of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Leave of
absence to
Henry W.
Turner.

SECTION 1. Leave of absence from the county of Lincoln and the State of Nevada is hereby granted to Henry W. Turner, County Recorder of the county of Lincoln, for the period of six months at any time during his present term of office; *provided*, the said H. W. Turner shall leave in his place, during his absence, a competent deputy to perform the necessary work of his office.

CHAP. IV.—*An Act granting leave of absence to Herman E. Frudenthal, Assessor of the county of Lincoln.*

[Approved February 4, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

SECTION 1. Leave of absence from the county of Lincoln and State of Nevada is hereby granted to Herman E. Frudenthal, the Assessor of the county of Lincoln, for the period of six months at any time during his present term of office; *provided*, the said Herman E. Frudenthal shall leave in his place, during his absence, a competent deputy or deputies to perform the necessary work of his office.

Leave of
absence to
Herman E.
Frudenthal

CHAP. V.—*An Act to amend an Act entitled "An Act relating to marriage and divorce," approved November 28, 1861, as amended March 5, 1867.*

[Approved February 5, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section two of an Act entitled "An Act relating to marriage and divorce," approved November 28, 1861, as amended March 5, 1867, is hereby amended so as to read as follows:

Section two. Male persons of the age of eighteen years, and female persons of the age of sixteen years, not nearer of kin than second cousins or cousins of the half blood, and not having a husband or wife living, may be joined in marriage; *provided, always*, that male persons under the age of twenty-one years, and female persons under the age of eighteen years, shall first obtain the consent of their fathers, respectively, or in case of the death or incapacity of their fathers, then of their mothers or guardians; *and provided, further*, that nothing in this Act shall be construed so as to make the issue of any marriage illegitimate if the person or persons shall not be of lawful age.

Relative to
consanguin-
ous mar-
riages.

CHAP. VI.—*An Act to authorize the County Commissioners of Eureka county to levy a tax for the benefit of the Eureka Road District.*

[Approved February 6, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

Levy of
road tax in
Eureka
county.

SECTION 1. The County Commissioners of Eureka county are authorized to levy annually an *ad valorem* tax of not to exceed ten cents upon each one hundred dollars valuation of the taxable property of Eureka Road District, for the benefit of said road district. Said Act to take effect immediately upon its passage.

CHAP. VII.—*An Act granting leave of absence to J. W. Guthrie, Assessor of the county of Humboldt.*

[Approved February 17, 1891.]

The people of the State of Nevada, represented in Senate and Assembly, do enact as follows :

Leave of
absence to J.
W. Guthrie.

SECTION 1. Leave of absence from the county of Humboldt, and the State of Nevada, is hereby granted to J. W. Guthrie, the Assessor of the county of Humboldt, for the period of four months, at any time during his present term of office; *provided*, that he shall, in such absence, leave a competent deputy to discharge the duties of his said office.

CHAP. VIII.—*An Act to amend an Act entitled "An Act to establish a State Printing Office and to create the office of Superintendent of State Printing," approved March 11, 1879, as amended March 4, 1881.*

[Approved February 17, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

Relating to
State Print-
ing Office.

SECTION 1. Section eighteen of said Act is hereby amended so as to read as follows :

Duties of
Secretary of
State.

Section eighteen. The Secretary of State shall furnish to the Superintendent of State Printing, as soon as may be, and within three days from the time he receives the same from the

Governor, after approval, a copy of all Acts, joint and concurrent resolutions and memorials, with marginal notes to the same, passed at such session, and the Superintendent of State Printing shall, within ten days thereafter, print the number of copies as herein provided, and furnish printed sheets thereof to the Secretary of State, who shall, within six days thereafter, make out and deliver to the Superintendent of State Printing an index of the same, who shall immediately upon the close of such session, print the said index and bind it in connection with the laws. The Superintendent of State Printing shall also furnish to each member of the Senate and Assembly, for distribution among their constituents, fifteen copies of the printed sheets of each Act as printed, or if more than one Act is printed at one time, then copies of the printed sheets of such series of Acts. He shall also distribute one copy of said Act or Acts to each County Clerk, County Auditor, District Judge, District Attorney and Justice of the Peace in the State.

Duties of Superintendent of State Printing.

CHAP. IX.—*An Act to pay the deficiencies in the appropriations for the years 1889 and 1890.*

[Approved February 17, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

SECTION 1. The sum of one thousand five hundred and seven dollars and seventy cents is hereby appropriated out of any money in the general fund of the State for the payment of the deficiencies in the appropriations for the years 1889-90 as follows: To Virginia and Truckee R. R., \$190; to Nevada State Prison, \$10 21; to Joe Platt, \$17 50; to T. W. Burke, \$174 66; to F. S. Gladding, \$14 25; to Geo. T. Mills, \$139 40; to S. L. Lee, \$2 50; to Cagwin & Noteware, \$12 35; to Olcovich Bros., \$20 80; to V. & T. R. R., \$28; to Geo. T. Mills, \$118 50; to C. H. Kelly, \$145 04; to E. Burlington, \$11; to P. H. Peterson, \$18 92; to A. Bergman, \$18; to H. Millard, \$45; to Geo. T. Mills, \$77 27; to Carson and Tahoe L. and F. Co., \$4 57; to Geo. T. Mills, \$153 25; to T. W. Burke, \$26 50; to A. C. Hofer & Bro, \$50 15; to Richard Rising, \$35 25.

Appropriation providing for deficiencies for 1889 and 1890

SEC. 2. The State Controller is hereby directed to draw his warrant in favor of the persons named for the several amounts specified in this Act, and the State Treasurer is hereby directed to pay the same.

CHAP. X.—*An Act to authorize the Senate and Assembly Joint Committee on Constitutional Amendments to appoint a Clerk.*

[Approved February 17, 1891.]

The people of the State of Nevada, represented in Senate and Assembly, do enact as follows :

Authorizing
the employ-
ment of a
clerk by the
joint com-
mittee on
Constitu-
tional
amend-
ments.

SECTION 1. The Senate and Assembly Joint Committee on Constitutional Amendments is hereby authorized to appoint a clerk for a period not to exceed fifteen days. The compensation of said clerk shall be eight dollars per day, and it shall be payable out of the Legislative Fund, on certificate of service performed, signed by the President and Sergeant-at-Arms of the Senate and the Speaker and Sergeant-at-Arms of the Assembly.

SEC. 2. The State Controller is hereby authorized and directed to draw his warrant on said fund for the compensation of said clerk, and the State Treasurer is authorized and directed to pay the same.

CHAP. XI.—*An Act limiting the duration of sessions of the Legislature of the State of Nevada :*

[Approved February 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

Limited
sessions.

SECTION 1. No regular session of the Legislature of the State of Nevada shall exceed forty days.

SEC. 2. This Act shall take effect from and after the second day of April, 1891.

CHAP. XII.—*An Act to authorize the payment of salary to ex-Governor Frank Bell while acting as Governor of the State of Nevada.*

[Approved February 21, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Relief of
Frank Bell.

SECTION 1. The sum of one thousand one hundred and eleven dollars and twenty-one cents is hereby appropriated out of any money in the General Fund of the State not otherwise appropriated, to be paid to Frank Bell for services rendered as Acting Governor of the State of Nevada, during the sickness and after the death of Governor C. C. Stevenson, from the first day of September, 1890, to the fifth day of January, 1891, inclusive.

SEC. 2. The State Controller is hereby directed to draw his warrant in favor of Frank Bell for the sum of one thousand one hundred and eleven dollars and twenty-one cents, and the State Treasurer is hereby directed to pay the same.

CHAP. XIII.—*An Act for the relief of L. H. Bell.*

[Approved February 26, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

SECTION 1. The sum of \$14 15 is hereby appropriated out of the General Fund for the relief of L. H. Bell. Relief L. H. Bell.

SEC. 2. The State Controller is hereby authorized and directed to draw his warrant in favor of L. H. Bell for the sum of \$14 15.

CHAP. XIV.—*An Act to amend an Act entitled "An Act fixing the time for the opening and closing of saloons and gaming houses," approved March 6, 1889.*

[Approved February 27, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section two of the above entitled Act is hereby amended so as to read as follows:

Section two. A violation of any of the provisions of this Act shall be deemed a misdemeanor, and upon conviction the offender shall be punished by a fine of not less than fifty dollars nor more than five hundred dollars, or by imprisonment in the county jail for a term not less than ten days nor more than six months, or by both such fine and imprisonment, and persons acting as servants, employees or agents shall be equally liable with their employers and principals. Closing saloons, servants liable to penalties.

CHAP. XV.—*An Act to amend an Act entitled an Act to amend an Act entitled "An Act fixing the salaries of the county officers of Lincoln county and providing for the compensation of a Deputy Sheriff therein," approved February 17, 1887; approved January 30, 1889.*

[Approved March 2, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

SECTION 1. Section two of the original Act as amended January 30, 1889, is hereby amended so as to read as follows: Sheriff Lincoln county, salary and fees.
 Section two. The Sheriff shall receive \$900 a year, and when it becomes necessary in civil or criminal cases to travel a greater

Sheriff Lincoln county,
salary and
fees.

distance than twenty-five miles from the county seat, he shall make and present to the Board of County Commissioners a bill of items of expense necessary and actually incurred and paid, certified under oath, and if the items are shown to be correct they shall order the bills to be paid at the same time and in the same manner as the next ensuing payment of salary as is provided in Section 1 of this Act, and he shall also be entitled to retain to his own use all fees and percentages collected by him as *ex-officio* License Collector.

CHAP. XVI.—*An Act to amend an Act entitled an Act to amend an Act entitled "an Act to amend an Act concerning the Courts of Justice of this State and judicial officers," approved January 26, 1865; approved January 31, 1866; approved March 1, 1883.*

[Approved March 2, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1: Section fifty of said Act is hereby amended so as to read as follows:

Makes
admission
day non-
judicial.

Section fifty. No court shall be open, nor shall any judicial business be transacted on Sunday, on New Year's Day, on Washington's Birthday, on the thirtieth of May, commonly known as Memorial Day, on the Fourth of July, on the thirty-first day of October, to be known as "Admission Day," on Thanksgiving Day, on Christmas Day, or on a day on which the general election is held, except for the following purposes:

First—To give, upon their request, instructions to a jury then deliberating on their verdict.

Second—To receive a verdict or discharge a jury.

Third—For the exercise of the powers of a magistrate in a criminal action, or in a proceeding of a criminal nature.

An attach-
ment may
be issued,
when.

Fourth—For the issue of a writ of attachment, which writ may be issued on each and all of the days above enumerated upon the plaintiff or some person in his behalf, setting forth in the affidavit required by law for obtaining said writ, the additional averment, as follows: That the affiant has good reason to believe, and does believe, that it will be too late for the purpose of acquiring a lien by said writ to wait till a subsequent day for the issuance of the same. And all proceedings instituted, and writs issued and official acts done on any of the days above specified, under and by virtue of this section, shall have all the validity, force and effect of proceedings commenced on other days, whether a lien be obtained or a levy made under and by virtue of said writ.

CHAP. XVII.—*An Act to fix the number of officers and attaches of the Legislature of the State of Nevada, and to define their duties and specify their pay.*

[Approved March 2, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

SECTION 1. The officers and attaches of the Senate shall consist of one Secretary, one Assistant Secretary, one Sergeant-at-Arms, one Minute Clerk, one Journal Clerk, one Engrossing and Enrolling Clerk, one Copying Clerk, one Messenger and one Page. Attaches,
Legislature.

SEC. 2. The officers and attaches of the Assembly shall consist of one Chief Clerk, one Assistant Clerk, one Sergeant-at-Arms, one Minute Clerk, one Journal Clerk, one Engrossing and Enrolling Clerk, one Copying Clerk, one Messenger and one Page.

SEC. 3. There shall be paid to the several officers and attaches named in this Act, for all services rendered by them under the provisions of this Act, the following sums of money and no more: The Secretary of the Senate and the Chief Clerk of the Assembly shall each receive seven dollars per day; the Assistant Secretary of the Senate and the Assistant Clerk of the Assembly shall each receive six dollars per day; the Minute Clerk, the Journal Clerk and the Engrossing and Enrolling Clerk of the Senate and of the Assembly shall each receive six dollars per day; the Sergeant-at-Arms of the Senate and the Sergeant-at-Arms of the Assembly shall each receive the sum of six dollars per day; the Copying [Clerk] of Senate and the Assembly shall each receive five dollars per day; the Messenger of the Senate and of the Assembly shall each receive four dollars per day, and the Page of the Senate and of the Assembly shall each receive two dollars per day.

SEC. 4. It shall be the duty of the Secretary of the Senate to attend each day, call the roll, read the Journal and bills, to take charge of and superintend the copying of the Journal. It shall be the duty of the Chief Clerk of the Assembly to attend each day, call the roll, read the Journal and bills, to take charge of and superintend the copying of the Journal. It shall be the duty of the Assistant Secretary of the Senate and the Assistant Clerk of the Assembly to take charge of all bills, petitions and other papers presented to their respective houses, to indorse a correct history thereon, and to file and enter the same in books provided for that purpose, and to perform such other duties as may be directed by the Secretary of the Senate and the Chief Clerk of the Assembly. It shall be the duty of the Minute Clerk of the Senate and of the Minute Clerk of the Assembly to keep a correct record of the proceedings of each day, for the purpose of having such proceedings transcribed Fixing
duties and
pay of.

Fixing
duties and
pay of.

into the Journals by the Journal Clerks of their respective houses. It shall be the duty of the Journal Clerk of the Senate to record each day's proceedings in the Journal, from which they shall be read by the Secretary each day of meeting, in order that they may be authenticated by the signature of the President. It shall be the duty of the Journal Clerk of the Assembly to perform all similar duties for the Assembly which are required to be performed by the Journal Clerk of the Senate. It shall be the duty of the Sergeant-at-Arms of the Senate and of the Sergeant-at-Arms of the Assembly to supervise, under the direction of the presiding officer, the Senate and Assembly chambers, with the rooms attached; to attend during the sittings of their respective bodies, execute their commands, together with all such process issued by authority thereof as shall be directed to them by the presiding officers; to keep an accurate account for paying mileage for members and to issue certificates for the same. They shall receive no other compensation for their services beyond their per diem, except actual expenses incurred in making arrests and for traveling expenses for themselves or special messengers, which expenses so incurred shall be paid from the contingent fund of their respective houses; *provided*, that no messenger shall be employed by any officer of either house unless expressly authorized so to do by the house of which he is an officer. It shall be the duty of the Messenger of the Senate and of the Messenger of the Assembly to perform the duties of doorkeeper, prohibit all persons, except members of the Legislature and State officers, employes and ladies, and such reporters as may have seats assigned to them by the rules of each house, from entering within the bar of the house of which he is doorkeeper, unless upon invitation, and to arrest for contempt all persons outside of the bar or in the gallery found engaged in loud conversation or otherwise making a noise disturbing their respective houses, and to perform such other duties as directed by their respective houses or the Sergeant-at-Arms thereof.

Duties of
Controller.

SEC. 5. It shall be the duty of the Secretary and Assistant Secretary of the Senate and of the Chief Clerk and Assistant Clerk of the Assembly, at the close of each session of the Legislature, to mark, label and arrange all bills and papers belonging to the archives of their respective houses, and to deliver the same, together with all the books of both houses, to the Secretary of State, who shall certify to the reception of the same; and upon the production of said certificate to the Controller of State, the Controller is authorized and directed to draw his warrant upon the Treasurer, in favor of the above named parties, for the sum of ten dollars each, and the Treasurer is authorized to pay the same out of any money in the General Fund not otherwise appropriated.

Clergy may
officiate.

SEC. 6. All officers and attaches of the Senate and Assembly provided for in this Act shall be elected by the Senate and Assembly respectively. The Senate and Assembly may invite ministers of the different denominations to officiate alternately as chaplains of their respective houses, at a compensation not

to exceed two dollars per day for such services when rendered.

SEC. 7. Any of the officers and attaches mentioned in this Act may be removed by a two-thirds vote of the members of the house in [to] which they are connected for failure to perform the duties imposed upon them by this Act, or for incompetency, or for conduct which shall by each [either] house be deemed improper. May be removed.

SEC. 8. No other officers or attaches than these designated in this Act shall be elected or appointed.

SEC. 9. The per diem of all officers and attaches fixed by this Act shall date from the day on which they shall have been elected and qualified.

SEC. 10. Nothing in this Act shall be construed so as to affect the term of office of any attache of the Legislature herein named and appointed prior to the passage of this Act.

SEC. 11. All Acts and parts of Acts in conflict with the provisions of this Act are hereby repealed.

SEC. 12. This Act shall take effect from and after the first day of April, eighteen hundred and ninety-one.

CHAP. XVIII.—*An Act for the reapportionment of Senators and Assemblymen in the several counties of this State.*

[Approved March 3, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. The apportionment of Senators and Assemblymen in the several counties of this State shall be as follows: Apportionment of Senators and Assemblymen.
 Churchill county, one (1) Senator and one (1) Assemblyman;
 Douglas county, one (1) Senator and one (1) Assemblyman;
 Elko county, one (1) Senator and three (3) Assemblymen;
 Esmeralda county, one (1) Senator and two (2) Assemblymen;
 Eureka county, one (1) Senator and two (2) Assemblymen;
 Humboldt county, one (1) Senator and two (2) Assemblymen;
 Lander county, one (1) Senator and one (1) Assemblyman;
 Lincoln county, one (1) Senator and one (1) Assemblyman;
 Lyon county, one (1) Senator and two (2) Assemblymen;
 Nye county, one (1) Senator and one (1) Assemblyman;
 Ormsby county, one (1) Senator and three (3) Assemblymen;
 Storey county, two (2) Senators and six (6) Assemblymen;
 Washoe county, one (1) Senator and four (4) Assemblymen;
 White Pine county, one (1) Senator and one (1) Assemblyman.

SEC. 2. Nothing in this Act shall be so construed as to affect the term of office of Senators and Assemblymen now in office.

CHAP. XIX.—*An Act to transfer certain moneys collected as interest on public land contracts prior to January 5, 1881, and wrongly apportioned to the State School Fund.*

[Approved March 3, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Transfer-
ring certain
moneys to
University
fund.

SECTION 1. The sum of nineteen thousand three hundred and fifty-three dollars and five cents, being one-half of thirty-eight thousand seven hundred and six dollars and eleven cents, now in the State Treasury, which arose from the payment of interest on deferred payments on public lands prior to January fifth, eighteen hundred and eighty-one, and now wrongly apportioned to and in the State School Fund, is hereby transferred to the State University Contingent Fund, and the other half of said thirty-eight thousand seven hundred and six dollars and eleven cents is hereby transferred to the General School Fund of the State.

SEC. 2. The Controller and Treasurer shall enter the above transfers on their respective books.

CHAP. XX.—*An Act to provide for the copying the Journal of the Assembly for the Fifteenth Session.*

[Approved March 3, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Appropriation for
A. C. Pratt.

SECTION 1. The sum of two hundred dollars is hereby appropriated out of the Legislative Fund of the State Treasury, to be paid to A. C. Pratt for copying of the Journal of the Assembly, Fifteenth Session Nevada State Legislature, for the State Printer.

SEC. 2. Upon the receipt of a certificate from O. H. Grey, Secretary of State, that the Journal of the Assembly for the Fifteenth Session of the Nevada State Legislature has been correctly copied and delivered to the Secretary of State, the Controller shall draw his warrant in favor of the said A. C. Pratt named in section one of this Act, and the State Treasurer shall pay the same.

CHAP. XXI.—*An Act requiring the Board of Examiners to annul certain contracts between the State of Nevada and John Mullen.*

[Approved March 4, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. It is hereby made the duty of the Board of Examiners to cancel and annul all contracts heretofore made by the Board of Examiners in behalf of the State of Nevada, with John Mullen, in relation to the prosecution of claims against the General Government, as authorized by an Act of the Legislature of this State, entitled "An Act authorizing the Board of Examiners of this State to employ attorneys at the City of Washington, District of Columbia, to prosecute claims of this State against the General Government, and defining the mode and manner of paying said attorneys," approved February 28, 1881, and also an Act amendatory thereof, approved February 19, 1883. Duties
Board of
Examiners.

SEC. 2. The Board of Examiners are hereby authorized, in behalf of this State, to agree to pay said John Mullen five (5%) per cent. of all moneys that may be recovered upon said claims out of the proceeds thereof, when collected, in full compensation for services rendered by him, under said contracts, up to time of notice of cancellation. Contract
John Mullen

CHAP. XXII.—*An Act to amend an Act entitled "An Act relating to the transportation of indigent insane persons and convicts," approved February 15, 1875—63.*

[Approved March 4, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section 2 of said Act is hereby amended so as to read as follows:

Section two. The expenses to be paid under this Act shall be: Transporta-
tion indi-
gent insane
and convicts

First—The actual expenses of the officer in charge of the indigent insane person or persons, convict or convicts, in traveling to and from the State Prison or Insane Asylum.

Second—The necessary expense of transporting the insane person or persons, convict or convicts, and the sum of five dollars per diem to the officer in charge; *provided*, that in all cases where an appeal shall have been sustained by the Supreme Court, further transportation of the convict or convicts, shall be at the expense of the county in which said convict or convicts

were convicted, at the same per diem and expense as previously provided in this section.

CHAP. XXIII.—*An Act to repeal Section 47 of an Act entitled "An Act to provide for the incorporation of railroad companies, and the management of the affairs thereof, and other matters relating thereto," approved March 22, 1865.*

[Approved March 5, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

Railroad
trains, re-
pealing Act
in relation
thereto.

SECTION 1. Section 47 of the above entitled Act, which reads as follows, is hereby repealed:

Section forty-seven. It shall be unlawful to place baggage, freight, merchandise or lumber cars in the rear of passenger cars, and for any violations of the provisions of this section the company shall be liable, upon complaint of the party complaining, in the sum of five hundred dollars; and the person, agent, director or officer so causing the cars to be placed shall be guilty of a misdemeanor, and upon conviction of such offense shall be fined in any sum not exceeding five hundred dollars, or imprisonment in the county jail for three months, or both such fine and imprisonment; and should any accident happen to life or limb by such unlawful arrangement of cars, the person, agent, director or officer who so directed or suffered such arrangement shall be guilty of felony, and, upon conviction thereof, shall be imprisoned in the penitentiary for any term not less than three nor more than ten years.

CHAP. XXIV.—*An Act to consolidate certain county offices, in and for the county of Ormsby, State of Nevada, fix their compensation and the compensation of other officers of said County.*

[Approved March 5, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Ormsby
county.

SECTION 1. On and after the first Monday in January, Anno Domini eighteen hundred and ninety-five, the Sheriff of Ormsby county, Nevada, shall be *ex-officio* Assessor in and for said county; and his salary as Sheriff shall be eighteen hundred dollars per annum, and his salary as *ex-officio* Assessor shall be eighteen hundred dollars per annum, which salaries shall be in full compensation for all official services rendered by him in

both said capacities. He shall not employ any deputy to act in either of said capacities, at the expense of said county. He shall collect, receive, and pay into the Salary Fund of said county, in the manner and at the times provided by law, all fees, percentage and other compensation provided by law, for his official services as Sheriff of said county, and as *ex-officio* Assessor of said county.

Sheriff and
ex-officio
Assessor,
salary and
duties of.

SEC. 2. On and after the first Monday in January, Anno Domini eighteen hundred and ninety-three, the County Clerk of Ormsby county, Nevada, shall be *ex-officio* County Treasurer in and for said county, and his salary as such clerk shall be one thousand dollars per annum, and his salary as such *ex-officio* County Treasurer shall be one thousand dollars per annum, which salaries shall be in full compensation for all official services rendered by him in both said capacities. He shall not employ any deputy, to act in either of said capacities, at the expense of said county. He shall collect, receive and pay into the Salary Fund of said county, in the manner and at the times provided by law, all fees, percentage and other compensation provided by law for his official services as Clerk of said county, and as *ex-officio* Treasurer of said county.

County
Clerk and
ex-officio
Treasurer,
salary and
duties.]

SEC. 3. On and after the first Monday in January, Anno Domini eighteen hundred and ninety-three, the County Recorder of Ormsby county, Nevada, shall be *ex-officio* Auditor, Public Administrator and Coroner; and his salary for all his services rendered in all said capacities, except *ex-officio* Auditor of said county, shall be one thousand dollars per annum, and his salary as *ex-officio* Auditor shall be one thousand dollars per annum, which salaries shall be in full compensation for all services rendered by him in all said official capacities. He shall not employ any deputy, in any one of said capacities, at the expense of said county. He shall collect, receive and pay into the Salary Fund of said county, at the times and in the manner provided by law, all fees, percentage and other compensation provided by law for his official services as Recorder of said county, as *ex-officio* Auditor of said county, as *ex-officio* Public Administrator of said county, and as *ex-officio* Coroner of said county.

County
Recorder to
be ex-officio
Auditor,
Public
Administra-
tor and
Coroner.

SEC. 4. On and after the first Monday in January, Anno Domini eighteen hundred and ninety-three, the District Attorney of Ormsby county, Nevada, shall be *ex-officio* Superintendent of Public Schools in and for said county, and his salary shall be one thousand two hundred dollars per annum, which shall be in full payment for all services rendered by him as such District Attorney and as such *ex-officio* Superintendent of Public Schools. He shall not employ any deputy to act for him in either of said capacities at the expense of said county.

District
Attorney to
be ex-officio
Superinten-
dent of
Public
Schools,
salary and
duties of.

SEC. 5. On and after the first Monday in January, Anno Domini eighteen hundred and ninety-three, the salary of each member of the Board of County Commissioners, in and for Ormsby county, Nevada, shall be three hundred dollars per annum.

County
Commis-
sioners
salary.

County
Assessor,
office filled,
when.

SEC. 6. The office of County Assessor in and for Ormsby County, Nevada, shall only exist and be filled, after the first Monday in January, Anno Domini eighteen hundred and ninety-five, as provided in section one of this Act. The offices of County Treasurer and County Auditor, Public Administrator, Coroner, and Superintendent of Public Schools in and for said Ormsby county, shall only exist and be filled, after the first Monday in January, Anno Domini eighteen hundred and ninety-three, as provided in sections two, three and four of this Act.

Repeal.

SEC. 7. All Acts and parts of Acts, in so far only as they conflict with the provisions of this Act are hereby repealed; *provided*, that such repeal shall not in any manner affect the office of County Assessor in and for said Ormsby county, prior to the first Monday in January, Anno Domini eighteen hundred and ninety-five, nor any other officer in and for said Ormsby county, prior to the first Monday in January, Anno Domini eighteen hundred and ninety-three.

CHAP. XXV.—*An Act to prevent unnecessary delay in rendering judicial decisions by the Courts of this State.*

[Approved March 5, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Judges and
Justices'
State courts,

SECTION 1. No Justice of the Supreme Court, nor Judge of the District Court in this State shall, after the first day of July, A. D. one thousand eight hundred and ninety-one, be allowed to draw or receive any monthly salary unless he shall take and subscribe an affidavit before an officer authorized to administer oaths that no cause in his court remains undecided that has been submitted for the period of ninety days.

Duties
Controller.

SEC. 2. The said affidavit shall be filed with the State Controller, and shall constitute his authority for drawing and delivering the monthly salary warrant for any such Justice or Judge.

CHAP. XXVI.—*An Act to authorize the Board of Trustees of Carson City, Nevada, to issue bonds for the purpose of constructing and maintaining a system of sewerage within the corporate limits of Carson City, Nevada.*

[Approved March 7, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. The Board of Trustees of Carson City, Nevada, are hereby authorized and directed to prepare and issue bonds in the name of Carson City, not to exceed in amount twenty-five thousand dollars, for the purpose of providing for a system of sewerage, and constructing and maintaining sewers within the corporate limits of Carson City, Nevada.

Duties
Board
Trustees.

SEC. 2. The Board of Trustees shall cause said bonds to be prepared in proper form; they shall be signed by the President of said Board and countersigned by the Clerk, who shall attach thereto the seal of said city. They shall be payable to bearer at the office of the City Treasurer in Carson City, Nevada, not more than twenty-five years from the date of their issue. Said bonds shall bear interest at a rate not to exceed six per cent. per annum, interest payable semi-annually, on the tenth day of June and December of each year. They shall have proper interest coupons attached thereto, which shall be signed by the President of said Board of Trustees. Both principal and interest of said bonds shall be payable in gold coin of the United States of America.

Bonds, how
signed.

Payable in
gold coin.

SEC. 3. The Board of Trustees of said Carson City, Nevada, are hereby authorized and directed to negotiate the sale of said bonds, for not less than their par value, the proceeds of which shall be placed in the City Treasury to the credit of the "Sewerage Fund," which fund is hereby created for the purposes mentioned in this Act.

Trustees to
negotiate
and sell
bonds.

SEC. 4. The bonds shall be of the denomination of not less than five hundred dollars and not more than one thousand dollars, and shall be redeemed as hereinafter provided. The first coupon upon each of said bonds shall represent the fractional part of one year's interest from the date of the issue to the tenth of June next ensuing.

Coupon
bonds, de-
nomination
of.

SEC. 5. For the purpose of creating a fund for the payment of the bonds hereby authorized, the Board of Trustees, of Carson City, Nevada, are hereby authorized and directed, and they shall levy and collect annually, until all the bonds and coupons issued under the provisions of this Act have been fully paid or provided for, a tax upon all of the real and personal property within the corporate limits of Carson City, Nevada, sufficient to pay all of such bonds and the interest thereon as the same shall become due, and such tax shall be kept by the City Treasurer for such purpose, and placed in a fund to be

Board of
Trustees to
levy tax.

Duties City
Treasurer.

known as "The Sewerage Sinking Fund," to be used for the payment of said bonds when the same become due, and shall not be diverted to any other purpose whatever.

Treasurers
to pay
interest and
redeem
bonds.

SEC. 6. The City Treasurer of said Carson City is hereby authorized and directed to pay all interest coupons as the same shall fall due upon the presentation and surrender by the holder of the coupons therefor, and to redeem said bonds after twenty years from the date of their issue to the amount of five thousand dollars each year until the full amount of said bonds have been fully paid and redeemed.

SEC. 7. In case there is any surplus of the proceeds of the above mentioned tax after the payment of the interest and the redemption of said bonds as provided, the same shall be paid into the General Fund of the city.

Act of
Mar. 7, 1869,
repealed.

SEC. 8. An Act to authorize the Board of Trustees of Carson City, Nevada, to issue bonds for the purpose of constructing and maintaining a system of sewerage within the corporate limits of Carson City, Nevada, approved March 7, 1889, is hereby repealed.

CHAP. XXVII.—*An Act to abolish the compensation of County Auditors for extending the taxes on the assessment roll.*

[Approved March 9, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Duties
County
Auditor.

SECTION 1. It shall be the duty of the County Auditors of the several counties to extend the taxes on the assessment roll without any additional fees or compensation.

Repeal.

SEC. 2. All Acts or parts of Acts in conflict with the provisions of this Act are hereby repealed.

SEC. 3. This Act shall take effect from and after the first day of January, eighteen hundred and ninety-three.

CHAP. XXVIII.—*An Act fixing the salaries and compensation of the officers of Humboldt county and consolidating certain offices in said county, and to repeal all Acts in relation thereto.*

[Approved March 9, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Sheriff's
salary.

SECTION 1. On and after the first Monday in January, A. D. eighteen hundred and ninety-two, the Sheriff of Humboldt

county shall receive the sum of twenty-four hundred dollars per annum, which shall be compensation in full for all services rendered. The Sheriff shall pay into the County Treasury each month all moneys collected by him as fees. The Deputy Sheriff shall receive the sum of twelve hundred dollars per annum, as a salary, and he shall act as jailer and janitor without further compensation; *provided*, that when it becomes necessary in criminal cases for the Sheriff to travel a greater distance than twenty miles from the county seat, he shall be allowed his necessary expenses therefor, and no more. He shall present to the Board of Commissioners a bill of items of such necessary expenses actually paid, certified under oath, and the Board of Commissioners shall audit and allow such claim in the same manner as other county expenses are audited and allowed.

Salary
Deputy
Sheriff.

Fees, how
audited.

SEC. 2. On and after the first Monday in January, A. D. eighteen hundred and ninety-two, the County Recorder, and as *ex-officio* Auditor, shall receive the sum of eighteen hundred dollars per annum, which shall be compensation in full for all services rendered, and he shall pay into the County Treasury each month all moneys collected by him as fees. The County Clerk, and as *ex-officio* Clerk of the Board of County Commissioners, shall receive the sum of twelve hundred dollars per annum, which shall be compensation in full for all services rendered, and he shall pay into the County Treasury each month all moneys collected by him as fees. The County Treasurer shall receive the sum of twelve hundred dollars per annum. The County Assessor shall receive the sum of eighteen hundred dollars per annum, which shall be compensation in full for all services rendered by him or his deputy. The District Attorney shall receive the sum of twelve hundred dollars per annum, and he shall act as *ex-officio* Superintendent of Public Schools without further compensation.

County
Recorder
ex-officio
Auditor,
salary of.

Treasurer,
salary.

Dist. Att'y
and Supt.
Public
Schools,
salary of.

SEC. 3. On and after the first Monday in January, A. D. eighteen hundred and ninety-three, the County Commissioners shall each receive the sum of three hundred dollars per annum and such mileage as now allowed by law; *provided*, that mileage shall not be allowed for more than six meetings in any one year.

County Com-
missioners,
salary of.

SEC. 4. The office of Superintendent of Public Schools is hereby consolidated with the office of District Attorney, to take effect on and after the first Monday in January, A. D. eighteen hundred and ninety-two.

SEC. 5. No allowance shall be made by the Board of County Commissioners for the compensation of any deputy or deputies for any of the officers named in this Act except as herein expressly provided.

Duties
County Com-
missioners.

SEC. 6. All salaries herein provided for shall be payable monthly, in twelve equal installments. The County Auditor shall on the first Monday in each month draw his warrant on the Salary Fund in favor of each of the officers named herein, for the salary due said officer, for the last preceding month,

Salary, how
paid.

and the County Treasurer shall pay said warrant out of said fund.

Repeal.

SEC. 7. All Acts and parts of Acts in conflict with this Act are hereby repealed.

CHAP. XXIX.—*An Act to consolidate certain State offices in the State of Nevada.*

[Approved March 9, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

State Treas-
urer to be
Supt. State
Printing.

SECTION 1. The State Treasurer shall be *ex-officio* Superintendent of State Printing; the Superintendent of Public Instruction shall be *ex-officio* Clerk of the Supreme Court, *ex-officio* State Librarian and *ex-officio* Curator of the State Museum; the Governor's Private Secretary shall be *ex-officio* Adjutant-General, and as such officers and *ex-officio* officers, they shall severally perform the duties required by law.

Repeal.

SEC. 2. Section two of "An Act to establish a State Printing Office, and to create the office of Superintendent of State Printing," and all other Acts and parts of Acts so far as they conflict with the provisions of this Act are hereby repealed.

SEC. 3. This Act shall take effect and be in force on and after the first Tuesday after the first Monday of January, A. D. eighteen hundred and ninety-five.

CHAP. XXX.—*An Act to amend an Act entitled "An Act requiring insurance companies to make annual statements to the State Controller," approved February 23, 1889.*

[Approved March 9, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section 1 of said Act is hereby amended so as to read as follows:

Insurance
companies
to report to
State
Controller.

Section one. Every insurance company of whatever kind or character, and every mutual life or assessment association, except charitable secret societies issuing benefits to its own members only, shall annually, on or before the first day of March, file in the office of the State Controller a statement, signed and sworn to by its President and Secretary, which shall exhibit its financial condition on the thirty-first day of December of the previous year, and shall include a detailed

statement of its assets and liabilities, the amount and character of its business transacted and moneys received and expended during that year, specifying particularly its business transacted in Nevada, and such other information as the State Controller may deem necessary to elicit a complete and accurate exhibit of its condition and transactions, and in such form as he may prescribe. The annual statement of a company of a foreign country shall embrace only its business and condition in the United States, and shall be subscribed and sworn to by its resident manager or principal representative in charge of its American business. The transaction of any new business by any company, or its agents, after neglect to file a statement in the manner herein provided, shall be unlawful.

Insurance
companies
to report to
State
Controller.

CHAP. XXXI.—*An Act fixing the salaries and compensation of the officers of Elko county and consolidating certain offices in said county, and to repeal all Acts in relation thereto.*

[Approved March 9, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. On and after the first Monday in January, A. D. 1892, the Sheriff of Elko county shall receive thirty-two (\$3200) dollars per annum, which shall be compensation in full for all services rendered. The Sheriff shall pay into the County Treasury each month all moneys collected by him as fees. The Deputy Sheriff shall receive a salary of fifteen hundred (\$1500) dollars per annum, and he shall act as jailer without further compensation.

Sheriff Elko
county,
salary of.

SEC. 2. On and after the first Monday in January, A. D. 1892, the Recorder and as *ex-officio* Auditor shall receive twenty-four hundred (\$2400) dollars per annum, which shall be compensation in full for all services rendered, and he shall [pay] into the County Treasury each month all moneys collected by him as fees. The County Clerk shall receive a salary of fifteen hundred (\$1500) dollars per annum, which shall be compensation in full for all services rendered, and he shall pay into the County Treasury each month all moneys collected by him as fees. The Treasurer shall receive a salary of one thousand (\$1,000) dollars per annum. The District Attorney shall receive a salary of twelve hundred (\$1200) dollars per annum in full compensation for all services rendered by him.

Recorder
and ex-
officio
Auditor.
salary of.

County
Clerk, salary
of.

Treasurer,
salary of.

District
Attorney,
salary of.

SEC. 3. On and after the first Monday in January, A. D. 1893, the Assessor shall receive a salary of twenty-four hundred (\$2400) dollars per annum, which shall be compensation in full for all services rendered. The County Commissioners shall

Assessor,
salary of.

County Com-
missioners,
salary of.

receive a salary of four hundred (\$400) dollars per annum, and such mileage as is now allowed by law.

Dist. Atty.
and Supt. of
Public
Schools con-
solidated.

SEC. 4. On and after the first day of January, A. D. 1893, the office of Superintendent of Public Schools shall be consolidated with the office of District Attorney, and the salary of both offices shall be fifteen hundred (\$1500) dollars per annum.

Repeal.

SEC. 5. All Acts and parts of Acts in conflict with the provisions of this Act are hereby repealed.

CHAP. XXXII.—*An Act to prohibit the bringing of diseased animals within this State, and to prevent the selling of diseased animals, poultry, fish, game and other articles, by butchers, merchants and others, to the general public.*

[Approved March 10, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

Unlawful to
bring diseased
animals into
the State.

SECTION 1. From and after the passage of this Act it shall be unlawful for any person, persons, company or corporation to bring, or cause to be brought, or aid in bringing into this State any sheep, hog, horse or cattle of any kind affected with any contagious or infectious diseases.

SEC. 2. No person shall bring, expose or offer for sale, or sell in any city, town or hamlet within this State for human food, any

1. Blown, meagre diseased or bad meat, poultry or game; or

2. Unsound, diseased or unwholesome fish, fruit, vegetables or other market produce.

Shall not
sell sick
animals.

SEC. 3. No person shall bring, expose, or offer for sale, or sell in any city, town or hamlet within this State

1. Any sick or diseased animal, or

2. The flesh of any animal which, when killed, was sick or diseased, or that died a natural or accidental death.

SEC. 4. No person shall slaughter, expose for sale or sell, or bring or cause to be brought into any city, town or hamlet within this State, for human food, any calf unless it is in good, healthy condition and four weeks of age.

Shall not be
offered for
sale.

SEC. 5. Any article or animal that shall be offered or exhibited for sale, in any part of this State, in any market or elsewhere, as though it was intended for sale, shall be deemed offered and exposed for sale, within the intent and meaning of this Act.

Forfeited to
State.

SEC. 6. Any person or persons who, in violation of the preceding sections of this Act, shall bring within this State, city, town or hamlet, slaughter or sell, or expose for sale any article or animal (therein prohibited from sale) which is unfit or unsafe for human food shall forfeit the same to the authorities.

SEC. 7. It is hereby made the duty of any policeman, constable, Sheriff or any peace officer, or any member of any Board of Health to forthwith remove any of the above named articles or animals at the expense of the owner or owners, as the case may be, in a manner that will insure safety and protection to the public good.

Duties of
peace
officers.

SEC. 8. Any person, persons, company or corporation who shall violate any of the provisions of this Act shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not exceeding three hundred dollars nor less than twenty dollars, or by imprisonment in the county jail not more than sixty days nor less than five days, or by both such fine and imprisonment.

Penalties.

CHAP. XXXIII.—*An Act fixing the salary of Justice of the Peace in and for Eureka Township, Eureka county, State of Nevada, and other matters relating thereto.*

[Approved March 10, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. On and after the passage of this Act, the Justice of the Peace in and for Eureka Township, Eureka county, shall receive a monthly salary of sixty dollars.

Salary Jus-
tic Eureka
township,
Eureka
county.

SEC. 2. The salary named in this Act shall be the only salary or compensation that shall be allowed by the Board of County Commissioners or County Auditor, or paid by the County Treasurer of said county for any and all services and *ex-officio* services of every kind and character rendered by said Justice of the Peace.

SEC. 3. The said Justice of the Peace named in Section 1 of this Act, after the above mentioned time, is entitled to charge, collect and retain as his own, for all services and *ex-officio* services rendered by him for any person, State, or county, other than the county of Eureka, such fees and compensation as now are, or hereafter may be allowed by law.

CHAP. XXXIV.—*An Act to grant leave of absence to J. M. Gooding, District Attorney and Superintendent of Public Schools of Nye county.*

[Approved March 10, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. J. M. Gooding, District Attorney and Superintendent of Public Schools of Nye county, is granted a leave of

J. M. Good-
ing.

Leave of
absence
granted.

absence from this State for the term of four months at any time during the year 1891 or 1892, which he may select; *provided*, that he shall have and leave a competent deputy to faithfully discharge the duties of said office.

CHAP. XXXV.—*An Act to amend an Act entitled “An Act fixing the salaries and defining the duties of certain county officers in Eureka county, and other matters relating thereto,” approved March 7, 1889.*

[Approved March 10, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

SECTION 1. Section 1 of the above entitled Act is hereby amended so as to read as follows :

Salary of
officers of
Eureka
county.

Section one. On and after the first Monday in January, A. D. eighteen hundred and ninety-three, the following named officers of Eureka county shall receive, in twelve equal monthly payments, the following annual salaries : The Assessor of said county shall receive the sum of twenty-four hundred dollars ; the Treasurer of said county shall receive twelve hundred dollars ; the District Attorney of said county shall receive twelve hundred dollars ; the County Commissioners shall each receive the sum of six hundred dollars ; the County Clerk shall receive nine hundred dollars ; the County Recorder, and *ex-officio* Auditor, shall receive twelve hundred dollars, and the Sheriff of said county shall receive three thousand dollars.

SEC. 2. This Act shall take effect and be in force on and after the first Monday in January, A. D. eighteen hundred and ninety-three.

CHAP. XXXVI.—*An Act requiring the shutting and fastening of gates opened for the purpose of passing through or into inclosed fields, or partly inclosed lands, and regulating penalties for violating the provisions of this Act.*

[Approved March 13, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

Penalty for
not closing
gates.

SECTION 1. Any person or persons opening and passing through gates when said gates are placed in fences inclosing fields, or in fences partly inclosing lands and not shutting and fastening the same, shall be deemed guilty of a misdemeanor,

and upon conviction thereof, shall be fined in any sum not less than twenty dollars, nor more than one hundred dollars, or by imprisonment in the county jail for a period of not less than ten days, nor more than fifty days, or by both such fine and imprisonment; *provided*, that the provisions of this Act shall not apply to gates in towns and cities, nor gates necessary in the approach to any building or works where the passing through or into fields or lands is not contemplated.

Penalty for
not closing
gates.

CHAP. XXXVII.—*An Act to amend an Act entitled "An Act for the protection of mines and mining claims," approved December 17, 1862.*

[Approved March 13, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section 1 of the Act entitled "An Act for the protection of mines and mining claims," approved December 17, 1862, be, and the same is hereby amended so as to read as follows:

Amending
mining law
of 1862.

Section one. Any person or persons, company or corporation, being the owner or owners of, or in possession under any lease or contract for the working of any mine or mines within the State of Nevada, shall have the right to institute and maintain an action, as provided by law, for the recovery of any damages that may accrue by reason of the manner in which any mine or mines have been or are being worked and managed by any person or persons, company or corporation, who may be the owner or owners, or in possession of and working such mine or mines under a lease or contract, and to prevent the continuance of working and managing such mine or mines in such manner as to hinder, injure, or by reason of tunnels, shafts, drifts or excavations, the mode of using, or the character and size of the timbers used, or in any wise endangering the safety of any mine or mines adjacent or adjoining thereto. And any such owner of, or in the possession of any mine or mining claim, who shall enter upon or into, in any manner, any mine or mining claim, the property of another, and mine, extract, excavate or carry away any valuable mineral therefrom, shall be liable to the owner or owners of any such mine or mines trespassed upon in twice the amount of the gross value of all such mineral mined, extracted, excavated or carried away, to be ascertained by an average assay of the excavated material or the ledge from which it is taken.

Manner of
working
mine.

Damages,
how
assessed.

CHAP. XXXVIII.—*An Act to amend an Act entitled "An Act to regulate fees and compensation for official and other services in the State of Nevada, and to repeal all other Acts in relation thereto," approved February 27, 1883.*

[Approved March 13, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section 3 of said Act is hereby amended so as to read as follows :

County
Clerk fee
bill for
Eureka
county.

Section three. The County Clerks of the several counties in this State shall be entitled to fees as follows : For entering each suit on the Clerk's register of actions, and making the necessary entry therein during trial, seventy-five cents ; for filing each paper, fifteen cents ; for issuing summons, seventy-five cents ; for entering every appearance, fifty cents ; for entering return of every writ or process, fifty cents ; for issuing subpoena, for first witness, fifty cents, and for each additional witness, ten cents ; for entering each case on the calendar and making a copy thereof for each term of the District Court, seventy-five cents ; for entering every motion, exception, rule, order or default, thirty cents ; for entering every discontinuance, dismissal or non-suit, thirty cents ; for calling and swearing every jury, fifty cents ; for administering every oath or affirmation, fifteen cents ; for receiving and entering each verdict of a jury, fifty cents ; for entering every final judgment, for the first folio, seventy-five cents, and for each subsequent folio, twenty cents ; for filing judgment roll, thirty cents ; for docketing judgment against each judgment debtor, thirty cents ; for issuing execution, seventy-five cents ; for entering satisfaction of judgment, for each debtor, thirty cents ; for entering every notice of appeal, thirty cents ; for copying any proceeding, record or paper, for each folio, twenty cents ; for receiving and entering every remittitur from the Supreme Court, and accompanying papers, thirty cents ; for every certificate, fifty cents ; for issuing every commission to take testimony, seventy-five cents ; for issuing every process under seal, other than subpoenas, seventy-five cents ; for every certificate under seal, fifty cents ; for issuing letters testamentary, seventy-five cents ; for writing and posting notices when required, for each copy, thirty cents ; for recording all instruments, for each folio, twenty cents ; for searching the file of each year in his office (but not to charge suitors or attorneys), thirty cents ; for taking each bond and justification thereof required by law, fifty cents ; for taking justification to bond, for each name, thirty cents ; for taking acknowledgments of deeds or other instruments, including certificate and seal, for the first name, seventy-five cents, and for each subsequent name, twenty-five cents ; for issuing every

decree or order of sales of mortgaged property, or writ of injunction; for the first folio, seventy-five cents, and for each subsequent folio, twenty cents; for entering each suit in the plaintiff's and defendant's index, twenty-five cents; for registering each paper required by law, thirty cents; for making out naturalization papers, including all necessary oaths, affirmations and certificates, for the first papers, two dollars and fifty cents; for making out naturalization papers, including all necessary oaths, affirmations and certificates, for the final papers, five dollars.

County
Clerk fee
bill for
Eureka
county.

Sec. 2. The provisions of this Act shall apply to Eureka county only.

CHAP. XXXIX.—*An Act to provide for the destruction of certain noxious animals.*

[Approved March 13, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

SECTION 1. If any person shall take and kill, within this State, any gophers he shall be entitled to receive, out of the treasury of the county within which such gophers shall have been taken, the following bounty, to-wit: For every gopher, one and one-half cents; *provided*, no person shall be entitled to apply for or receive bounty money for any number of scalps less than one hundred at any one time, and all bounties to be paid for the object herein set forth shall be subject to the provisions of this Act.

Bounty for
gophers.

Sec. 2. The person intending to apply for such bounty shall take the scalps, with the ears connected thereto, of the gophers killed by him to some Justice of the Peace of the county within which such gophers shall have been taken.

Sec. 3. The person claiming such bounty shall then be sworn by such Justice of the Peace, and state on oath the time and place when and where said gophers, for which a bounty is claimed by him, were taken and killed, and shall also submit to such further examination, on oath, concerning the killing and taking of such gophers as the Justice of the Peace may require.

Person
claiming, to
make oath.

Sec. 4. If it shall appear to the Justice of the Peace that the gopher or gophers have been taken and killed within the county, he shall cut off the ears from the scalp and destroy the said ears, and give to the person so sworn a certificate stating the number of scalps deposited with and destroyed by him. The said Justice of the Peace shall receive for each oath administered twenty-five cents, and for each certificate twenty-five cents, to be paid by the party applying for such bounty, and in no case to be a charge against the county.

Duties Jus-
tice Peace.

Sec. 5. Upon the presentation to the Board of County Commissioners of the proper county of any such certificate, they are

Duties
County Com-
missioners.

hereby authorized and directed to allow the amount due under the provisions of this Act to the person therein named, out of the General Fund of such county.

SEC. 6 This Act shall take effect and be in force from and after its passage.

CHAP. XL.—*An Act relating to elections and to more fully secure the secrecy of the ballot.*

[Approved March 13, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

Ballots, how
provided,
who shall
pay for.

SECTION 1. All ballots cast in elections for public officers within this State shall be printed and distributed at public expense, as hereinafter provided. The printing of general tickets and cards of instruction for the electors of each county, and the delivery of the same to the election officers, as provided for in this Act, shall be a county charge, the payment of which shall be provided for in the same manner as the payment of other county expenses, and in case of separate elections for city, town or district officers, the printing and delivery of tickets and cards of instruction shall be a charge upon the city, town or district in which said tickets and cards are to be used, the payment of which shall be provided for in the same manner as the payment of other city, county or district expenses.

Nomina-
tions, how
made.

Convention
defined.

SEC. 2. Any convention, as hereinafter defined, held for the purpose of making nominations for public office, and also electors to the number hereinafter specified, may nominate candidates for public offices, to be filled by election within the State. A convention within the meaning of this Act is an organized assemblage of delegates representing a political party, which, at the last election, before the holding of such convention, polled at least three per cent. of the entire vote cast in the State, county, district or other political division, for which the nomination is made.

Nomina-
tions, how
certified.

Certificate
sworn to.

SEC. 3. All nominations made by any such convention shall be certified as follows: The certificate of nomination, which must be in writing, shall contain the name of each person nominated, his residence and the office for which he is nominated, and shall designate the party or principle which such convention represents. It shall be signed by the Chairman and Secretary of such convention, who shall add to their signatures their respective places of residence, and make oath before an officer authorized to administer the same, that the matters stated in such certificate are true to the best of their knowledge and belief, and a certificate of the said oath shall be annexed to said certificate of nomination.

SEC. 4. A candidate for public office may be nominated otherwise than by a convention in the manner following: A certificate of nomination containing the name of the candidate to be nominated, with the other information required to be given in the certificate provided for in section three of this Act, shall be signed by electors residing within the district or political division for which candidates are to be presented, equal in number to at least three per cent. of the entire vote cast at the last preceding election in the State, district or political division for which the nomination is to be made; *provided*, that such certificate shall not be valid unless signed by three voters. Said signatures need not all be appended to one paper, but each signer shall add to his signature his place of residence. One of the signers of each such certificate shall swear that the statements therein made are true to the best of his knowledge and belief, and a certificate of such oath shall be annexed. Such certificate of nomination shall have the same effect as a certificate of nomination made by a party convention.

Three per cent. of voters may nominate.

How signed and certified.

SEC. 5. Certificates of nomination of candidates for offices to be voted for by the electors of the entire State, shall be filed with the Secretary of State. Certificates of nomination of candidates for all other public offices shall be filed with the Clerks of the respective counties wherein the officers are to be voted for, and where a district embraces more than one county, such certificate shall be filed with the Clerk of each of said counties.

Certificates filed with Secretary of State.

SEC. 6. No certificate of nomination shall contain the name of more than one candidate for each office to be filled. No person shall join in nominating, under the provisions of Section 4 of this Act, more than one nominee for each office to be filled, and no person who has voted in a convention, either in person or by proxy, for or against a candidate for any office, shall join in nominating, in any manner, any other nominee for that office, and no person shall accept a nomination to more than one office.

Restrictions in making nominations

SEC. 7. Certificates of nomination required to be filed with the Secretary of State shall be filed not more than sixty days nor less than forty days before the day of election when the nomination is made by a convention, and not more than sixty days nor less than thirty days before the day of election when the nomination is made under the provisions of section four of this Act. Should a vacancy occur from any cause in the list of nominees for any office, such vacancy may be filled at any time before the day of election by the convention, or by a committee to which the convention has delegated the power to fill vacancies, or by petitions, as provided in section four of this Act. The Chairman and Secretary of the convention, or of such committee, or such petitioners shall make and file with the proper officer a certificate, setting forth the name of the person nominated to fill such vacancy, the office for which he is nominated, the name of the person for whom the new nominee is to be substituted, and such further information as is required to be given in an original certificate of nomination. When such

Time and place of filing certificates.

Vacancies, how filled.

Form of certificate.

certificate is filed, the officer with whom it is filed shall substitute the name of the person therein for the original nominee, by printing, if practicable, or by writing the name of the person thus substituted.

Duties of
Secretary of
State.

SEC. 8. Not less than twenty-five days before an election to fill any public office the Secretary of State shall certify to the County Clerk of each county within the State the name of each person, and the name of the office for which he is nominated, as specified in the certificate of nomination filed with him.

Nomina-
tions to be
published.

SEC. 9. Not less than ten days before an election to fill any public office or offices, the County Clerk shall cause to be published all the nominations certified to or filed with him. Said nominations shall be published in a newspaper printed within the county. When no newspaper is printed within the county, the publication shall be made by posting a copy of the ballot in a public place in each election precinct within the county, one of which copies shall be posted at the court-house door. When publication is made by printing in newspapers, at least two publications by such newspaper shall be required, one of which shall appear in the last regular issue of such paper before election day.

Duties Sec-
retary State.

SEC. 10. When a proposed Constitution, constitutional amendment or other question is to be submitted for popular vote, the Secretary of State shall certify the same to the several County Clerks, and said County Clerks shall publish the same as provided in section nine of this Act.

Ballots, how
furnished.

SEC. 11. It shall be the duty of the County Clerk to provide printed ballots for every election for public offices, in which any voters within the county participate, and to cause to be printed in the ballot prescribed herein, the name of each and every candidate whose name has been certified to, or filed with him, as provided in this Act. Ballots other than those printed, as provided in this Act, shall not be cast, or counted in any election. All ballots shall be printed on tinted paper, furnished by the Secretary of State. It shall be the duty of the Secretary of State to obtain, and keep on hand, a sufficient supply of such paper for ballots, and to furnish the same in quantities ordered to any County Clerk. Said paper shall be water-marked with a design furnished by the Secretary of State, in such manner that the said water-mark shall be plainly discernable on the outside of such ballot when properly folded. Such design shall be changed for each general election, and the same design shall not be used again at any general election within the space of eight years, but at any special or separate local election paper marked with the design used at any previous election may be used.

Paper for
ballots.

Ballots, how
made.

SEC. 12. On each ballot a perforated line shall extend from top to bottom, one-half inch from the right hand side of such ballot, and upon the half-inch strip thus formed there shall be no writing or printing, except the number of the ballot, which shall be upon the back of the strip in such position that it shall appear on the outside when the ballot is folded. The number on each ballot shall be the same as that on the corresponding

stub, and the ballots and stubs shall be numbered consecutively in each county. Where the names of candidates are printed in separate columns, the columns shall be separated by heavy rules, and on all ballots the names of candidates shall be separated by a rule extending to the extreme right of the column. All ballots shall contain the name of each and every candidate whose nomination for any office specified in the ballot has been certified to and filed according to the provisions of this Act, and no other name. The names of the candidates for each office shall be arranged under the designation of the office in alphabetical order, according to surname, except that the name of candidates for Presidential Electors shall be arranged in groups as presented in the several certificates of nomination, and the names of the candidates for President and Vice President shall precede the proper groups of Presidential Electors; the political designation of each candidate shall be printed opposite his name. There shall be left at the end of the list of candidates for each office one blank space to be used when substituting names to fill vacancies. There shall be a margin at the right hand side of the names at least one-half inch wide, so that the voter may clearly indicate in the way hereinafter described the candidate or candidates for whom he wishes to vote. Whenever any question is to be submitted to the vote of the people, it shall be printed upon the ballot in such manner as to enable the electors to vote upon the question in the manner hereinafter provided. There shall be printed on the ballots opposite the designation of each office such words as will aid the voter to indicate his choice of candidates, such as "vote for one," "vote for three," and the like.

Ballots, how made.

Ballots, what to contain.

Questions other than the election of officers.

SEC. 13. All ballots, when printed, shall be bound in stub books of fifty and one hundred ballots each. A record of the number of ballots printed for them shall be kept by the respective County Clerks.

SEC. 14. The County Clerks shall provide for each election precinct in the county wherein less than twenty-five voters are registered fifty ballots, and in all other precincts one hundred ballots for each fifty or fraction of fifty voters registered in the precinct.

Number of ballots provided.

SEC. 15. Whenever it shall appear, by affidavit, that an error or omission has occurred in the publication of the name or description of any of the candidates nominated, or in the printing of the ballots, any member of the Board of County Commissioners, upon application by any voter, shall issue an order requiring the County Clerk to correct such error.

SEC. 16. Before the opening of the polls, at any election, the County Clerk shall cause to be delivered to the Board of Election of each election precinct in his county the proper number of tickets of the kind to be used in the election precinct. In case of prevention of an election in any precinct by reason of the loss or destruction of the ballots intended for that precinct, or for any other cause, the Inspector or other election officer for the precinct shall make an affidavit setting forth the fact and transmit it to the Governor of the State. Upon receipt of such

Cause for failure to hold election.

affidavit, and upon the application of any candidate for any office to be voted for by the voters of such precinct, the Governor shall order a new election in such precinct.

How ballots
to be fur-
nished
to voters.

SEC. 17. At the same time and in the same manner as Inspectors and Judges of Election are now appointed in the State, there shall be appointed two Clerks of Election, who shall have charge of the ballots on election day, and shall furnish them to the voters in the manner hereinafter provided for. Said Clerks of Election shall possess the same qualifications, and receive the same compensation as Inspectors of Election. Said Clerks shall be selected from the political parties which polled the largest and the next largest votes in the precinct at the last preceding general election.

Booths, how
provided.

SEC. 18. The Board of County Commissioners shall provide, at each polling place within the county, a sufficient number of places, booths or compartments, in which voters may conveniently mark their ballots, so that in the marking thereof they may be screened from the observation of others, and a guard rail shall be so placed that only such persons as are inside said rail can approach within six feet of the ballot box, and of such booths or compartments. The arrangements shall be such that neither the ballot box nor the booths or compartments shall be hidden from the view of those just outside the guard rail. The number of such booths or compartments shall be not less than one for each fifty or fraction of fifty voters registered in the precinct. Each of said booths or compartments shall be kept provided with proper supplies and conveniences for marking ballots. No person, other than voters engaged in receiving, preparing or depositing their ballots, shall be permitted inside said guard rail during the time the polls are open, except by authority of the Board of Election, and in that case only for the purpose of keeping order and enforcing the law.

How to vote.

SEC. 19. Any person desiring to vote shall give his name and address to one of the Clerks of Election, who shall announce the same, and if the other Clerk shall find the name upon the registry list he shall repeat the name and address. One ballot shall then be given to the voter, and the number of the said ballot shall be written by one of the Clerks of Election upon the registry list opposite the name of the voter receiving it.

Preparation
and deposit
of ballot.

SEC. 20. On receiving his ballot the voter shall immediately retire alone to one of the places, booths or compartments. He shall prepare his ballot by marking a cross or X after the name of the person for whom he intends to vote for each office. In case of a constitutional amendment or other question submitted to the voters, the cross or X shall be placed after the answer which he desires to give. Such marking shall be done only with a black lead pencil. Before leaving the booth or compartment the voter shall fold his ballot in such manner that the water-mark and the number of the ballot shall appear on the outside, without exposing the marks upon the ballot, and shall keep it so folded until he has voted. Having folded his ballot, the voter shall deliver it to the Inspector, who shall announce the name of the voter and the number of his

ballot. The Clerk having the registry list in his charge, if he finds the number to agree with the number of the ballot delivered to the voter, shall repeat the name and number, and shall mark opposite the name the word "voted." The Inspector shall then separate the strip bearing the number from the ballot, and shall deposit the ballot in the ballot box. Said strip and number shall be immediately destroyed.

Preparation
and deposit
of ballot.

Sec. 21. But one person shall occupy any one booth or compartment at one time, and no person shall remain in or occupy a booth or compartment longer than may be necessary to prepare his ballot, and in no case longer than five minutes.

Five
minutes to
vote.

Sec. 22. Any voter who shall accidentally spoil a ballot may return such spoiled ballot to the Clerks of Election, and receive another one in its place. All the ballots thus returned shall be immediately canceled, by writing the word canceled across the face of the ballot, and, with those not distributed to the voters, shall be returned with the election returns. A voter who does not vote the ballot delivered to him shall, before leaving the space inside the guard rail, return such ballot to the Clerks, who shall immediately cancel the same and return it in the same manner as a spoiled ballot. The Clerks of Election shall account for the ballots delivered to them, by returning a sufficient number of unused and spoiled ballots to make up, when added to the number of official ballots cast, the number of ballots delivered to them.

Spoiled
ballots, how
treated.

Sec. 23. A voter who declares under oath, that by reason of physical disability, he is unable to mark his ballot, shall at his request be permitted to receive the assistance, in such marking, of an elector, other than any election officer, but no person shall be permitted to go inside the guard rail as an assistant to more than one voter.

Physical
disability.

Sec. 24. No ballot shall be deposited in the ballot box unless the water-mark, as hereinbefore provided, appears thereon, and unless the slip containing the number of the ballot has been removed therefrom by the Inspector.

Sec. 25. The County Clerk shall cause to be printed, on plain white paper, without water-mark or indorsements, except the words "sample ballot," at least three times as many copies of the form of ballot provided for use in each precinct as there shall be registered voters in such precinct. Such copies shall be furnished to registered voters at the office of said County Clerk during office hours for five days preceding the day of election; *provided*, that not more than two of such sample ballots shall be furnished to any one voter, except upon the written order of a voter, and not more than two of said sample ballots shall be delivered on such order. At least as many sample ballots shall be furnished by the County Clerk to each Board of Election as there shall be registered voters in the precinct, and on election day the Board of Election shall furnish each registered voter, on application, one such sample ballot. Said County Clerk shall also cause to be printed, in plain type, on cards, instructions for the guidance of voters for obtaining and marking their ballots. He shall furnish twelve such cards to

Sample bal-
lot, how
prepared
and
distributed.

Cards of
instruction.

the Board of Election of each election precinct in the county, at the same time and in the same manner as the ballots and sample ballots are furnished. The Board of Election shall post at least one of such cards in each booth or compartment provided for the preparation of ballots, and not less than three of such cards at other places in and about the polling places on the day of election. There shall also be printed on said cards sections twenty-seven, twenty-eight, twenty-nine and thirty of this Act.

Irregular
ballots
thrown out.

SEC. 26. In counting the votes any ballot not bearing the water-mark, as provided in this Act, shall not be counted, but such ballot must be preserved and returned with the other ballots. When a voter marks more names than there are persons to be elected to an office, or if for any reason it is impossible to determine the voter's choice for any office, his vote for such office shall not be counted. Any ballot upon which appears names, words or marks written or printed, except as in this Act provided, shall not be counted.

Counterfeit-
ing.

SEC. 27. Any person who shall falsely make or fraudulently deface or destroy any certificate of nomination or any part thereof, or file any certificate of nomination knowing the same or any part thereof to be false, or suppress any certificate of nomination which has been duly filed, or any part thereof, or make use of, keep or furnish to others, except as in this Act provided, any paper water-marked in imitation of ballot paper, or disclose to any person not engaged in the making, printing or distribution of ballots or ballot paper under the direction of the proper officer, the design of the water-mark to be placed on the ballot paper, or print or be concerned in printing or have in his possession any imitation of an official ballot, or make any mark or indorsement on any ballot, or stub, by which the ballot can be distinguished from other ballots, or falsely swear that he is unable to mark his ballot by reason of physical disability, shall be deemed guilty of a felony, and upon conviction thereof shall be imprisoned in the State Prison for a term not less than one year and not more than five years.

False oath,
penalty.

Destruction
of supplies.

SEC. 28. Any person who shall, during an election, remove or destroy any of the supplies or other conveniences placed in the booths or compartments, or shall, during an election, remove, tear down, or deface the cards of instruction posted, as prescribed by this Act, shall be guilty of a misdemeanor, and on conviction thereof shall be punished by a fine not less than fifty dollars, and not exceeding five hundred dollars, or by imprisonment in the county jail for a term not less than one month and not exceeding six months.

Duty of
officers,
penalties.

SEC. 29. Any public officer, upon whom any duty is imposed by this Act, who shall wilfully neglect or refuse to perform any such duty, shall be deemed guilty of a felony, and upon conviction thereof shall be imprisoned in the State Prison for a term not less than one year and not exceeding five years.

Interdic-
tions under
penalty.

SEC. 30. No person except a member of the Board of Election shall receive from any voter a ballot prepared by such voter. No person shall examine such ballot or solicit a voter to

show the same. No person shall remove any ballot from any polling place before the closing of the polls. No person shall apply for or receive a ballot at any election precinct other than the one on which he is entitled to vote. No person shall show his ballot to any person, after marking it, so as to reveal any of the names voted for. No person shall ask another within one hundred feet of the polling place for whom he intends to vote. No voter shall receive a ballot from any other person than one of the Clerks of Election, nor shall any other person than a Clerk of Election deliver such ballot to such voter. No voter shall deliver to the Board of Election or to any member thereof any ballot other than the one received from a Clerk of Election. No voter shall place any mark upon his ballot by which it may afterwards be identified as the one voted by him. Any person violating any provision of this section shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in a sum not less than fifty dollars and not exceeding five hundred dollars, or by imprisonment in the county jail for a term not less than one month and not exceeding six months.

Interdic-
tions under
penalty.

CHAP. XLI.—*An Act to encourage the development of mineral resources of the State of Nevada.*

[Approved March 14, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. The Board of Regents of the State University are hereby authorized and instructed to construct in addition to the State University building at Reno, Washoe county, Nevada, a suitable building of brick to be used as a laboratory building.

Duties
Regents
State
University.

SEC. 2. Said building shall not be less than thirty feet, nor more than forty feet square, and shall be two stories in height, not less than twenty-eight feet from floor to ceiling, with mansard roof.

SEC. 3. Said Board shall employ one competent person as Principal, at such salary as in their judgment may seem reasonable, and may, when necessity requires, employ one assistant at such salary as may seem proper.

SEC. 4. They shall not analyze any ores or mineral (except mineral water) unless a sufficient quantity is left, after analyzing, to be labeled with number, and said Board shall provide shelving sufficient for such mineral.

What may
be treated.

SEC. 5. There shall be kept a book of records (open for inspection) under such rules as may be made by the Regents, of all mineral ores, or other matters, with history stating what each contains, the county from where it came and other matters that may complete its history.

Record kept.

Free to
public.

SEC. 6. Any citizen of Nevada shall have the right of sending ores, mineral, soil or water and have the same analyzed free of charge, and the result of such analysis returned to him by mail, with as near as possible their uses, where mined and their value in market; *provided*, mineral ores, soil or water may be rejected if the same kind and from the same place have been analyzed before.

SEC. 7. The said Board of Regents shall have power to make all rules necessary to the management of said laboratory.

SEC. 8. Provided nothing in the foregoing sections shall be construed as meaning a simple assay for gold or silver.

SEC. 9. On receipt of samples for analysis, such samples shall be numbered and analyzed in the order in which they are received.

Appropriation for.

SEC. 10. The sum of eight thousand dollars is hereby appropriated of any money in the State University Contingent Fund for the construction of said building and maintenance of such laboratory.

CHAP. XLII.—*An Act requiring payment of licenses for compensated services of stallions.*

[Approved March 14, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

License to
Stallions.

SECTION 1. Any person or persons, company, association or corporation, owning, managing or controlling any stallion or stallions, for which compensation is required for the service of such stallion, shall, before offering such stallion for service, take out an annual license for each and every stallion so offered for service, as follows: For those classified as thoroughbreds, fifty dollars; for those classified as standardbred, forty dollars; for those classified as draught horses, twenty dollars.

Auditors to
issue.

SEC. 2. The County Auditors shall prepare proper certificates of license and issue same to applicants on the payment of the respective amounts named in section one of this Act.

County fund

SEC. 3. All moneys collected under the provisions of this Act shall be paid into the General Fund of the respective counties.

Penalties.

SEC. 4. Any owner or managing agent of any stallion or stallions violating the provisions of this Act shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined for each and every offense in any sum not less than one hundred dollars nor more than five hundred dollars.

CHAP. XLIII.—*An Act consolidating certain county offices in White Pine county and regulating compensation of the county officers in said county, and other matters relating thereto.*

[Approved March 14, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. On and after the first Monday of January, A. D. eighteen hundred and ninety-three, the county officers [offices] of White Pine county shall be and hereby are consolidated as follows: The County Clerk shall be *ex-officio* County Recorder and *ex-officio* Auditor; the County Treasurer shall be *ex-officio* County Assessor and the District Attorney shall be *ex-officio* Public Administrator and *ex-officio* Superintendent of Public Schools. County offices consolidated.

SEC. 2. The Sheriff of White Pine county shall receive as compensation for the Sheriff and his deputies such fees as are allowed under the provisions of an Act entitled an Act to amend an Act entitled "An Act to regulate fees and compensation for official and other services in the State of Nevada," approved March 9, 1865; approved March 6, 1875. The County Clerk and *ex-officio* County Recorder shall receive nine hundred dollars per annum, and as *ex-officio* Auditor shall receive an additional salary of nine hundred dollars per annum as full compensation for himself and deputies. The County Treasurer and *ex-officio* County Assessor shall receive two thousand dollars per annum as full compensation for himself and deputies. The District Attorney and *ex-officio* Public Administrator and *ex-officio* Superintendent of Public Schools shall receive one thousand dollars per annum, and such other fees as are now allowed by law. The County Commissioners shall each receive four hundred dollars per annum and such mileage as is now allowed by law. Compensation of county officers.

SEC. 3. The several officers named in this Act who shall receive salaries as sole compensation, shall collect and safely keep all fees, percentages and compensation, of whatever nature and kind, allowed them by law for services rendered by them or their deputies in their several official capacities, and they shall, on the first Monday in each month, turn the same into the County Treasury of said White Pine county. Disposition of fees.

SEC. 4. The several officers named in this Act who are required to collect and turn into the County Treasury all fees, percentages and other compensation, shall on the first Monday of each month, make out and file with the County Treasurer a full and accurate statement, under oath, of all fees, percentages or compensation, of whatever nature or kind, received in their several official capacities during the preceding month, and shall also file a duplicate copy with the Board of County Commis- Duties county officers.

Duties
county
officers.

sioners, in which statement they shall set forth the causes in which and the services for which such compensations were received; and it shall be the duty of each of said officers to keep a book, in which shall be entered the items of every kind or description of official services rendered by themselves or their deputies, and the time of rendering said services, and the amount allowed by law and collected for each particular service, as well as an itemized account of all other fees and percentages allowed by law, which book shall be open to the inspection of the Board of County Commissioners and every citizen at all reasonable hours.

Penalties.

SEC. 5. For a wilfull neglect or a refusal to comply with any or all of the provisions of this Act, any officer or officers herein named shall, on conviction, be subject to a fine not exceeding five thousand dollars, to forfeit their offices, to imprisonment in the State Prison not exceeding three years, or to any one or more of said penalties in the discretion of the Court; *provided*, that nothing in this section shall be held to release them from giving any official bonds required by law or from any civil responsibility to any and all persons in relation to the business of their said offices that may be by other laws applicable to their said official duties.

Fees in
advance,
penalties.

SEC. 6. No officer named in this Act shall perform any service until the fees prescribed by law are paid; *and be it provided*, that if any salaried officer shall neglect, or refuse to collect the legal fees for his services, he and his bondsmen shall be liable to pay double the amount of such fees not collected, together with costs of suit, to be recovered in any court of competent jurisdiction.

Fees to con-
stitute
salary fund.

SEC. 7. All fees, percentages and other compensation collected by the several salaried officers under the provisions of this Act and paid upon statement under oath to the County Treasurer on the first Monday of each month, shall be kept in a fund to be known as the Salary Fund, and all warrants for the payment of the salaries provided by this Act, shall be drawn upon the Salary Fund. Whenever there is a surplus in said fund, the Board of County Commissioners may transfer it to the General Fund; and whenever there is a deficiency, the Board of County Commissioners shall transfer to the Salary Fund, from the General Fund, a sufficient sum to meet all warrants drawn against said Salary Fund.

Employ-
ment of
jailer.

SEC. 8. The County Commissioners, by an order entered in their records, may authorize the Sheriff to employ a jailer during such times as a prisoner is actually confined in the county jail, but in no event shall the compensation of such jailer exceed three dollars per day when actually and necessarily employed.

No deputies.

SEC. 9. No allowance shall be made by the Board of County Commissioners for the compensation of any deputy or deputies of any of the officers named in this Act, except as herein expressly provided.

SEC. 10. This Act shall take effect on and after the first Monday of January, A. D. eighteen hundred and ninety-three.

CHAP. XLIV.—*An Act to amend an Act entitled “An Act to provide for the maintenance and supervision of public schools,” approved March 20, 1865 ; as amended by Acts approved March 6, 1869, February 28, 1881, and March 2 and March 12, 1885.*

[Approved March 14, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section 39 of said Act is hereby amended so as to read as follows :

Section thirty-nine. The Board of County Commissioners of the several counties of this State are hereby authorized and empowered to create new school districts, change the boundaries of school districts heretofore established, or abolish the same, whenever in their judgment it shall be for the best interests of the common schools so to do ; *provided*, that when a new school district is organized, schools shall be commenced within one hundred and twenty days from the action of the Board of County Commissioners creating such new school districts ; and if school shall be not commenced within the said one hundred and twenty days, in the said district, then such action shall become void, and no such district shall exist ; *and provided, further*, that no district, organized under the provisions of this Act, shall exceed in size sixteen miles square ; *and provided, further*, that nothing in this Act shall be held or construed to change, alter or modify the boundaries or limits of any school district in this State which shall have been organized or established on or before the passage of this Act.

School districts may be created.

CHAP. XLV.—*An Act to provide for the punishment of persons for altering the marks and brands upon live stock.*

[Approved March 14, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. Each and every person who shall mark or brand, alter or deface, or cause to be marked or branded, altered or defaced, the mark or brand of any horse, colt, mare, jack, jennet, mule, or any one or more head of neat cattle, or sheep, goat, hog, shoat, or pig, not his or her own property, but belonging to some other person, with intent thereby to steal the same, or to prevent identification thereof by the true owner, shall, on conviction thereof, be punished by imprisonment in the State Prison for a term of not less than one year nor more than five years.

Altering marks and brands, penalty.

CHAP. XLVI.—*An Act fixing and regulating the salaries of the officers of Washoe county.*

[Approved March 16, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Fixing officers salaries Washoe county.

SECTION 1. The Sheriff of Washoe county shall receive three thousand dollars per annum as the total compensation of said Sheriff, Deputy Sheriff and Jailer; *provided*, said Sheriff shall be paid his actual necessary expenses incurred in traveling on official business, to be allowed and paid as other claims against the county are allowed and paid. The County Clerk shall receive twelve hundred dollars per annum, and the County Commissioners may allow such compensation as they may deem necessary for a deputy or deputies, not to exceed the sum of one hundred dollars in any one year. The County Recorder and *ex-officio* Auditor shall receive fifteen hundred dollars per year, of which sum twelve hundred dollars shall be his salary as Auditor, and the County Commissioners may allow three hundred dollars per year for his deputy or deputies; the Treasurer shall receive twelve hundred dollars per annum, and the County Commissioners may allow such compensation as they deem necessary for a deputy or deputies, not to exceed one hundred dollars in any one year; the Assessor shall receive twenty-one hundred dollars per annum, which sum shall be full compensation for himself and his deputy or deputies; the District Attorney and *ex-officio* Superintendent of Public Schools shall receive nine hundred dollars per annum; the County Commissioners shall each receive four hundred dollars per annum, and the Chairman of the Board of County Commissioners shall receive two hundred dollars per annum, as further compensation for looking after the business of the county hospital, and the fire department and the sewerage system of the town of Reno; *provided*, the provisions of this Act shall not apply to the salary of any County Commissioners now elected in Washoe county.

SEC. 2. This Act shall take effect on and after the first Monday in January, A. D. eighteen hundred and ninety-three.

CHAP. XLVII.—*An Act consolidating certain county offices in Lyon county and regulating the compensation of the county officers in said county.*

[Approved March 16, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. On and after the first Monday of January, A. D. eighteen hundred and ninety-three, the following county offices

in Lyon county shall be and are hereby consolidated: The County Clerk shall be *ex-officio* County Treasurer. The County Recorder, as *ex-officio* County Auditor, shall also be *ex-officio* Superintendent of Public Schools.

Consolidation of county offices and salaries of officers.

SEC. 2. On and after the first Monday of January, A. D. eighteen hundred and ninety-five, the following county offices in Lyon county shall be and are hereby consolidated: The Sheriff shall be *ex-officio* County Assessor.

SEC. 3. The County Clerk as *ex-officio* County Treasurer shall receive an annual salary of eighteen hundred dollars, which shall be in full compensation for all his services both as County Clerk and *ex-officio* County Treasurer. He shall make no charge for services performed for the county, but all fees authorized by law and collected by him shall be turned into the County Treasury. He shall furnish the Board of County Commissioners every three months, commencing with the first Monday of January in each year, an itemized statement, under oath, of the amount of fees so collected and date of entry on the books of the Treasurer's office when said fees were turned into the County Treasury.

SEC. 4. The County Recorder as *ex-officio* County Auditor and also as *ex-officio* Superintendent of Public Schools, shall receive an annual salary of nine hundred dollars and all fees allowed by law, which shall be in full compensation for all his services as County Recorder, *ex-officio* County Auditor and *ex-officio* Superintendent of Public Schools.

SEC. 5. The Sheriff as *ex-officio* County Assessor shall receive an annual salary of fifteen hundred dollars, and shall have authority to appoint a deputy who shall act as jailer and janitor with an annual salary of six hundred dollars. The Sheriff shall be entitled to all fees now allowed by law, which, together with his salary as *ex-officio* County Assessor, shall be in full compensation for all his services as both Sheriff and *ex-officio* County Assessor.

SEC. 6. The Sheriff of Lyon county, for his term of office commencing on the first Monday of January, eighteen hundred and ninety-three, and expiring on the first Monday of January, eighteen hundred and ninety-five, shall receive an annual salary of six hundred dollars and the fees now allowed by law.

SEC. 7. The County Commissioners of Lyon county, after the expiration of the terms of the present incumbents, shall each receive an annual salary of four hundred dollars and mileage allowed by law.

SEC. 8. The District Attorney of Lyon county, after the expiration of the term of the present incumbent, shall receive an annual salary of two hundred and fifty dollars.

CHAP. XLVIII.—*An Act to provide for the copying of the Senate Journal of the Fifteenth Session of the Legislature of the State of Nevada.*

[Approved March 16, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Appropriation for copying Journal.

SECTION 1. The sum of one hundred and fifty dollars is hereby appropriated out of the Legislative Fund of the State Treasury, to be paid to James D. Minor, for copying the Journal of the Senate, fifteenth session, Nevada State Legislature, for the State Printer.

Duties State officers.

SEC. 2. Upon the receipt of a certificate from O. H. Grey, Secretary of State, that the Journal of the Senate for the fifteenth session of the Nevada State Legislature has been correctly copied and delivered to the Secretary of State, the Controller shall draw his warrant in favor of the person named in section one of this Act, and the State Treasurer shall pay the same.

CHAP. XLIX.—*An Act to pay the deficiencies in the appropriation for the years 1889-1890.*

[Approved March 16, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Deficiency bill.

SECTION 1. The sum of two hundred and sixty-three dollars and eighty-six cents is hereby appropriated out of any money in the General Fund of the State for the payment of the deficiencies in the appropriation for the years 1889-1890 as follows: To Geo. T. Mills, \$194 08 ; to Otto T. Shultz, \$69 78.

SEC. 2. The State Controller is hereby directed to draw his warrant in favor of the persons named for the several amounts specified in this Act, and the State Treasurer is hereby directed to pay the same.

CHAP. L.—*An Act to authorize the issuance of certain bonds of Ormsby county and to provide for the payment of the same.*

[Approved March 16, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

SECTION 1. The Board of County Commissioners of Ormsby county are hereby authorized and empowered to prepare and issue the bonds of said county in an amount not exceeding ten thousand dollars in the manner and form hereinafter provided.

Duties
County
Commis-
sioners.

SEC. 2. The Board of County Commissioners shall cause such bonds to be prepared in proper form; they shall be signed by the Chairman of the Board and countersigned by the Clerk, who shall attach thereto the county seal. They shall be payable to bearer at the office of the County Treasurer in said county not more than ten years from the date of their issue. Said bonds shall bear interest at a rate not to exceed six per cent. per annum, interest payable semi-annually, on the tenth day of June and December of each year. They shall have proper interest coupons attached thereto, which shall be signed by the Chairman of the Board. Both principal and interest shall be payable in gold coin of the United States of America.

How pre-
pared and
issued.

SEC. 3. The bonds herein provided for shall be sold by the County Commissioners for not less than their par value; the proceeds of such sales shall be paid to the President and Directors of Ormsby County Agricultural Association District No. 1; to be used by them in purchasing grounds and erecting buildings thereon for the purpose of exhibiting the mining, mechanical, horticultural, vinicultural, agricultural and industrial products of said District No. 1, and for the purpose of improving the grounds now owned by said Ormsby county and used by Ormsby County Agricultural Association District No. 1 for holding annual fairs, and for the erection of other buildings on said grounds.

Sold, and
funds how
appropriat'd

SEC. 4. The bonds shall be of the denomination of not less than five hundred dollars and not more than one thousand dollars, and shall be redeemed as hereinafter provided. The first coupon upon each of said bonds shall represent the fractional part of one year's interest from the date of the issue to the tenth of June next ensuing. The County Treasurer is hereby authorized and directed to pay the interest upon said bonds for the year 1891 out of the General Fund of the county.

Amount of
bonds.

Payment of
interest.

SEC. 5. For the purpose of creating a fund for the payment of the bonds hereby authorized, the Board of County Commissioners of Ormsby county, Nevada, are hereby authorized and directed, and they shall levy and collect annually, at the time of the annual levy of taxes for State and county purposes, and annually thereafter until all the bonds and coupons issued under the provisions of this Act have been fully paid or pro-

Fund and
tax.

Fund and
tax.

vided for, a tax upon all of the real and personal property within said county of Ormsby, sufficient to pay all of said bonds and the interest thereon as the same shall become due, and all moneys arising from such tax shall be paid into the County Treasury and placed in a fund to be known as Ormsby County Agricultural Association Bond Fund No. 2, to be used for the payment of said bonds when the same become due, and shall not be diverted to any other purpose whatever.

Coupons,
how paid.

SEC. 6. The County Treasurer of said Ormsby county, Nevada, is hereby authorized and directed to pay all interest coupons as the same shall fall due, upon the presentation and surrender by the holder of the coupons therefor, and to redeem said bonds after six years from the date of their issue to the amount of two thousand five hundred dollars each year until the full amount of said bonds have been fully paid and redeemed.

Ownership
of property
acquired.

SEC. 7. All property acquired, purchased or improved under and by authority of this Act shall have the title thereof vested in the county of Ormsby, and said Ormsby county shall be the owner thereof. In case there is any surplus of the proceeds of the above mentioned tax after the payment of interest and the redemption of said bonds as provided, the same shall be paid into the General Fund.

Faith of
State
pledged.

SEC. 8. The faith of the State of Nevada is hereby solemnly pledged that this Act shall never be repealed or so modified in any way as to impair the security of those who shall hold or purchase the bonds herein provided for.

CHAP. LI.—*An Act supplementary to an Act entitled "An Act to provide revenue for the support of the government of the State of Nevada," approved March 9, 1865, and the Acts amendatory thereof and supplementary thereto.*

[Approved March 17, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

SECTION 1. The State Board of Assessors and Equalization is hereby created, which shall be known as the State Board of Assessors and Equalization of the State of Nevada.

Personnel of
Board.

SEC. 2. Said Board shall consist of the Governor, State Controller, Secretary of State, Attorney-General and State Treasurer, of which the Governor shall be Chairman and the Governor's Private Secretary shall be Clerk. A majority of the Board shall constitute a quorum for the transaction of business.

Where to
meet.

SEC. 3. The Board shall meet at the State Capitol on the second Monday of each month, and remain in session until all business that may properly come before it is disposed of. It

shall also hold such special meetings as the Chairman may direct. Where to meet.

SEC. 4. The powers and duties of the Board shall be as follows:

1. To prescribe rules for its own government and for the transaction of its business.

2. To prescribe rules and regulations, not in conflict with the Constitution and laws of the State, to govern county boards when equalizing, and Assessors when assessing.

3. To make out, prepare and enforce the use of forms in relation to the assessment of property.

4. To annually assess all railroads and the rolling stock of all railroads in this State at their actual cash value, and to apportion such assessments to the counties in which such railroads are located in proportion to the number of miles of main track laid in such counties; *provided*, that to each county shall be apportioned the total assessment of side track laid therein. To assess railroads.

5. To transmit to the Auditor of each county its apportionment of the assessments made by said Board upon railroads, rolling stock and side tracks.

6. To meet at the State Capitol on the fourth Monday in September, and remain in session from day to day (Sundays excepted) until the third Monday in October, and at such session to equalize the valuation of the taxable property of the several counties in the State for the purpose of taxation, and to that end to increase or lower the entire assessment roll, or any class of property or individual assessment contained therein, so as to make the assessment conform to the actual cash value of the property assessed; *provided*, that notice sufficient to afford a hearing shall be given the Clerk of the Board of County Commissioners where the whole assessed valuation of the county, or any class of property therein, is sought to be increased, and to the party interested for increase of individual assessment. Where and when to meet.

7. To avail itself of such means and to pursue such channels of information as it may deem necessary, in order to ascertain the correct valuation of all the property in the State, both real and personal, and in this behalf, in addition to other means employed by it, may call before it, or any member of it, or its agents duly appointed, any officers of a county, and require them to produce any public records in their custody. How to assess.

8. To issue subpoenas for the attendance of witnesses, or the production of books and papers before the Board or any member thereof, which subpoena must be signed by a member of the Board, and may be served by any person. Information how obtained.

9. To prescribe and enforce the duties of its Clerk.

10. To report to the Legislature biennially a statement showing for each year:

First—The acreage assessed of each county in the State.

Second—The amount assessed per acre.

Third—The aggregate value of all town and city lots.

Fourth—The aggregate value of all real estate in the State.

Personal
property.

Fifth—The kinds of personal property in each county and the value of each kind.

Sixth—The aggregate value of all personal property in the State.

Seventh—Any information relative to the assessment of property and the collection of revenue.

Eighth—Such further suggestions as it shall deem proper.

11. To keep a record of all its proceedings.

To transmit
work to
County
Clerk.

SEC. 5. When the equalization among the several counties is completed, the Clerk of the Board shall transmit to each County Auditor a statement of the changes made by the Board in the assessment roll of the county, or in any assessment contained therein, and of the percentum to be added to or deducted from the valuation of such assessment roll, which shall be prima facie evidence of the regularity of all proceedings of the Board resulting in the action which is made the subject matter of the statement.

SEC. 6. The Clerk or any member of the Board may administer or certify oaths.

Expenses,
how paid.

SEC. 7. Members of the Board shall be entitled to their actual traveling expenses and for contingent clerical assistance while traveling, incurred by them in the discharge of their duties, the amount to be audited and allowed by the Board of Examiners, and paid out of the State Treasury in like manner as other claims against the State are allowed and paid. The Board shall hold its meetings in the office of the Secretary of State, in which shall be transacted all its business, except such as in its nature must be transacted elsewhere. The Secretary of State shall issue to the Board such supplies of stationery as it may require, and the Superintendent of State Printing shall execute its orders for printing.

Require-
ments of
corporations
and associa-
tions.

SEC. 8. The President, Secretary, or Managing Agent, or such other officer as the State Board of Assessors and Equalization may designate of any corporation, and each person, or association of persons, owning or operating any railroad in this State shall, on or before the first Monday in September of each year, furnish to said Board a statement, signed and sworn to by one of such officers, or by the person or one of the persons forming such association, showing in detail for the year ending on the thirtieth day of June next preceding:

1. The whole number of miles of railroad in the State, and where the line is partially out of the State, the whole number of miles without the State and the whole number within the State owned or operated by such corporation, person or association.

2. The whole number of miles of side track in the State, the number of miles in each county, and its value in each county.

3. The value of the whole railroad, and the value of the same within the State.

4. The width of the right of way.

5. The number of each kind of rolling stock used by such corporation, person or association in operating the entire railroad, including the part without the State.

6. Number, kind and value of rolling stock used in the State, but owned by the party making the returns. Number, kind and value of rolling stock.

7. Number, kind and value of rolling stock owned and operated in the State.

8. Number, kind and value of rolling stock owned, but used out of the State, either upon divisions of road operated by the party making the returns, or by and upon other railroads. Also showing in detail :

1. The gross earnings of the entire road.

2. The gross earnings of the road in the State, and where the railroad is let to other operators, how much was derived by the lessor as rental.

3. The cost of operating the entire road, exclusive of sinking fund, expenses of land department and money paid to the United States.

4. Net income for such year, and amount of dividend declared.

5. Capital stock authorized.

6. Capital stock paid in.

7. Funded debt.

8. Number of shares authorized.

9. Number of shares of stock issued.

10. Any other facts the State Board of Assessors and Equalization may require.

11. A description of the road, giving the point of entrance into and the point of exit from each county, with the statement of the number of miles in each county.

SEC. 9. When a description shall once have been given no other annual description will be necessary unless the road shall have been changed. Whenever the road or any portion of the road is advertised to be sold, or is sold for taxes, either State or county, no other description shall be necessary than that given by, and the same shall be conclusive upon, the corporation, person, or association giving the description. No assessment shall be invalid on account of a misdescription of the railroad, or the right of way for the same. If such statement is not furnished, as in the preceding section provided, the assessment made by the State Board of Assessors and Equalization upon the property of the corporation, person, or association, shall be conclusive and final.

SEC. 10. The State Board, as a Board of Assessors, shall meet at the State Capitol on the second Monday in September of each year, and continue in open session from day to day (Sundays excepted) until the fourth Monday in September. At such meeting the Board shall assess all railroads, and the rolling stock and side track of all railroads operated in the State. Assessments shall be made to the corporation, person, or association of persons owning the same, and shall be made upon the entire railroad within the State, which shall include the right of way, bridges, culverts, tunnels, cuts, fills, embankments and the land owned by the right of way, as well as the track of such railroad, including the rails, couplings, spikes, ties, etc. The depots, stations, shops and buildings erected upon the

When the Board shall assess.

Assessed by County Assessor. space covered by the right of way, and all other property owned by such person, corporation, or association of persons, shall be assessed by the Assessor of the county wherein they are situated. Within two weeks after the fourth Monday in September, the Board shall apportion the total assessment of each railroad and the rolling stock of each railroad, to the county or counties in which such railroad is located, in proportion to the number of miles of its main track laid in such county or counties, and shall apportion to each county the total assessment upon side track laid in such county. The Board shall also, within said time, transmit by mail to the County Auditor of each county to which such apportionment shall have been made, a statement showing the length of the main track of such railroad within the county, with a description of said track as given by the owner or owners, as provided in section eight of this Act, or a description sufficient for identification; the assessed value per mile of the same as fixed by pro rata distribution per mile of the assessed value of the whole railroad and the rolling stock of such railroad within the State, and the amount apportioned to the county; the number of miles of side track of such railroad within the county and its assessed value, and the valuation so fixed shall be taxable for city, town and district purposes, at the same rates and by the same officers, as the property of individuals within such city, town or district.

Duties of Board.

City, town and district purposes.

How to estimate value. SEC. 11. In ascertaining, assessing and fixing the value of any railroad for taxation the Board shall consider, treat and assess it as an integral part of a complete, continuous and operated line of railroad, and not as so much land covered by the right of way merely, nor as so many miles of track consisting of iron rails, ties and couplings.

Errors corrected, when SEC. 12. If the owner of a railroad assessed by the State Board be dissatisfied with the assessment made by the said Board, such owner may, at the meeting of the Board under the provisions of section four of this Act, between the fourth Monday in September and the third Monday in October, apply to the Board to have the same corrected in any particular, and the Board may correct and increase or lower the assessment made by it, so as to equalize the same with the assessment of other property in the State. If the Board shall increase or lower any assessment previously made by it, it shall make a statement to the County Auditor of the county affected by the change in the assessment, of the change made, and the Auditor shall note such change upon the assessment roll of the county, as directed by the Board.

Books required. SEC. 13. The State Board shall prepare each year a book to be called "Record of Assessment of Railroads," in which shall be entered each assessment made by the Board, either in writing or by both writing and printing. Each assessment so entered shall be signed by the Chairman and Clerk. The record of the apportionment of the assessments made by the Board to the counties shall be made in a separate book, to be called "Record of Apportionment of Railroad Assessments." In such last described book shall be entered the names of the railroads

assessed by the Board; the name of the corporation to which, or the name of the person or association to whom each railroad was assessed; the whole number of miles of railroad in the State; the number of miles thereof in each county; the total assessment of the railroad and rolling stock for purposes of State and county taxation, and the amount of the apportionment of such total assessment to each county, for county taxation. These record books shall remain in the offices of the Board, and whenever required by any county the Clerk of the Board shall make and transmit certified copies of any assessments contained therein.

Books
required.

Duties Clerk
of Board.

SEC. 14. Every person served with a subpoena who fails or neglects, without just excuse to obey it, and every officer who refuses to obey the rules and regulations prescribed by the Board, or to perform the duties prescribed therein, shall forfeit to the State five hundred dollars, to be recovered by action in the name of the State.

Penalty for
disobeying
Board.

SEC. 15. It shall be the duty of the Sheriffs of the several counties to make such service of papers as the Board may demand, and of the District Attorneys to take any depositions required by the Board.

Duties
county
officers.

SEC. 16. The actual necessary expenses of witnesses on behalf of the State to and from the meetings of the Board and while in actual attendance thereat, and reasonable per diem in the discretion of the Board shall be allowed and paid out of the State Treasury in like manner as other claims, except salaries, are allowed and paid.

Expenses,
how paid.

SEC. 17. No member or officer of the Board shall receive any salary, fee, or other compensation for any duties or work done or performed by him as such member or officer.

No pay to
Board.

SEC. 18. The Board shall procure and use an official seal to be used in verification of its official acts, but no act shall be deemed invalid for lack of such verification.

To procure
a seal.

DUTIES OF COUNTY OFFICERS.

SEC. 19. The Assessor shall in each county, between the date of the levy of taxes and the first Monday of August in each year, ascertain the names of all taxable inhabitants and all the property in his county subject to taxation, except such as is required by the provisions of this Act to be assessed by the State Board of Assessors and Equalization, and shall assess such property in the manner now provided by law.

Duties
County
Assessors.

SEC. 20. On or before the second Monday of August, in each year, the Assessor shall complete his assessment roll, duly certify to the same and deposit said roll with the Clerk of the Board of County Commissioners, to be used by them as a Board of Equalization.

To complete
assessment.

SEC. 21. The Board of County Commissioners of each county in this State shall meet as a Board of Equalization upon the third Monday of August in each year to examine the assessment roll and equalize the assessment of property appearing upon the assessment roll in their respective counties, and shall continue

Duties
County Com-
missioners.

Duties
County Com-
missioners.

in session from time to time until the business of equalization is disposed of, but not later than the second Monday in September, and all the provisions of the statute as to notice and manner of equalization shall be the same as now prescribed, except as to the dates of such meetings, which shall be as hereinbefore stated.

Duties of
Clerk of
Board.

SEC. 22. Within two days after the adjournment of the Board, the Clerk shall enter upon the assessment roll all the changes and corrections made by the Board, and shall immediately deliver said roll so corrected, with his certificate attached thereto, to the County Auditor.

Duties of
County
Auditor.

SEC. 23. The County Auditor, as soon as the assessment roll is delivered to him by the Clerk of the Board of Equalization, shall proceed to add up the valuations, and to enter the total valuation of each kind of property, and the total valuation of all property on the assessment roll; and he shall, on or before the third Monday in September of each year, prepare a duplicate of the assessment roll as corrected by the County Board of Equalization, which shall be verified by his oath, and shall immediately forward the same by express or mail to the State Board of Assessors and Equalization.

Duties
Auditor.

SEC. 24. As soon as the Auditor shall receive a statement of the assessment made by the State Board of Assessors and Equalization, he shall enter said statement on the assessment roll of the county, and enter the amount of the assessment apportioned thereto, in the column of the assessment roll as aforesaid, which shows the total value of all property for taxation in the county, and the said assessment shall be treated in every respect as are other property assessments.

Duties
County
Auditor

SEC. 25. The Auditor shall, as soon as he receives from the State Board of Assessors and Equalization, a statement of the changes made by the Board in the assessment roll of the county, or in any assessment contained therein, make the corresponding changes in the assessment roll, by entering the same in a column provided with a proper heading for the purpose. He shall then compute and enter in a separate money column in the assessment roll, the respective sums in dollars and cents, rejecting the fractions of a cent, to be paid as a tax on the property therein enumerated, and foot up the column showing the total amount of such taxes, and the columns of total value of property in the county, as corrected under the direction of the State Board of Assessors and Equalization.

SEC. 26. On or before the first Monday of November of each year, the Auditors shall deliver the corrected assessment roll, with his certificate attached thereto, together with the maps or plat-book, to the *ex-officio* Tax Receiver.

Duties of
Auditor and
Tax Re-
ceiver.

SEC. 27. On delivering the assessment roll to the *ex-officio* Tax Receiver, the Auditor shall charge him with the full amount of the taxes levied, and he shall forthwith transmit by mail to the State Controller a statement showing the assessed valuation of all property in the county, and the amount of taxes levied thereon for State and county purposes.

SEC. 28. On the first Monday in December the *ex-officio* Tax Receiver, at the close of his official business on that day, shall enter upon the assessment roll a statement that he has made a levy upon all the property therein assessed, the taxes upon which have not been paid, and shall immediately ascertain the total amount of taxes then delinquent, and file in the office of the Auditor the list of all persons and property then owing taxes, verified by the official oath of himself or his deputy, which shall be completed by the second Monday in December, and shall be known as the delinquent list.

Duties of
Tax Re-
ceiver as to
delinquent
list.

SEC. 29. On the second Monday in December in each year, the *ex-officio* Tax Receiver shall also attend at the office of the County Auditor with the assessment roll, and the Auditor shall then and there administer to the *ex-officio* Tax Receiver an oath, which shall be written and subscribed on the assessment roll, to the effect that each person and all property assessed in said roll on which taxes have been paid to him, has the word "paid" marked opposite the name of such person or a description of such property, and the Auditor shall then foot up the amount of taxes remaining unpaid, and shall make a final settlement with the *ex-officio* Tax Receiver of all taxes charged against him on account of said assessment roll. The Auditor shall then immediately transmit, by mail or otherwise, to the State Controller a statement in such form as he may require of all and each particular kind of property delinquent and the total amount of delinquent taxes.

Duties of
Auditor and
Tax Re-
ceiver.

SEC. 30. At any time after the second Monday in December and before the institution of suit, as is provided for by law, when the amount of taxes exceed three hundred dollars, and before the sale of property where the amount of taxes does not exceed three hundred dollars, any delinquent taxpayer, upon a certificate from the Auditor (giving a description of the property and the taxes thereon), may pay to the *ex-officio* Tax Receiver the taxes assessed against said delinquent with ten per centum additional by way of penalty thereon, by complying with other existing provisions of law.

How delin-
quents may
settle.

SEC. 31. All taxes levied under the provisions of this Act shall be collected as other property taxes are required by law to be collected.

SEC. 32. All Acts and parts of Acts, so far as they conflict with the provisions of this Act, are hereby repealed.

Repeal.

CHAP. LII.—*An Act to prohibit the sale or removal of mortgaged personal property.*

[Approved March 17, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. The mortgageor of personal property shall not sell

Mortgageor
shall not
sell.

or dispose of any such property, or remove the same from the county wherein the mortgage on said property is recorded, during the time said mortgage is in force, with intent to hinder, delay or defraud the said mortgagee, without the written consent of the mortgagee first had and obtained.

SEC. 2. Any person violating any of the provisions of section one of this Act shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not exceeding five hundred dollars, or by imprisonment in the county jail not exceeding six months, or by both such fine and imprisonment.

CHAP. LIII.—*An Act to amend an Act entitled "An Act fixing the salaries of the Justice of the Supreme Court of the State of Nevada," approved February 19, 1881.*

[Approved March 17, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

Salary
Justices
Supreme
Court.

SECTION 1. From and after the expiration of the terms of the present incumbents each Justice of the Supreme Court shall receive a salary of four thousand five hundred dollars a year, payable in the manner and at the times now prescribed by law.

To take
effect.

SEC. 2. This Act shall take effect first in fixing the salary of the Justice of the Supreme Court to be elected in eighteen hundred and ninety-two; second, in fixing that of each succeeding Justice as he is elected.

Repeal.

SEC. 3. All acts and parts of Acts relating to the salaries of Justices of the Supreme Court, in so far only as they conflict with the provisions of this Act, are hereby repealed.

CHAP. LIV.—*An Act to create judicial districts in the State of Nevada, provide for the election of District Judges therein and fix their salaries.*

[Approved March 18, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

Judicial dis-
trict, how
formed.

SECTION 1. The State of Nevada is hereby divided in four judicial districts. The counties of Storey, Ormsby, Douglas, Esmeralda and Lyon shall constitute the First Judicial District; the counties of Washoe, Churchill and Humboldt shall constitute the Second Judicial District; the counties of Nye, Lander

and Eureka shall constitute the Third Judicial District, and the counties of Elko, White Pine and Lincoln shall constitute the Fourth Judicial District.

SEC. 2. There shall be elected at the general election, in the year Anno Domini eighteen hundred and ninety-four, one District Judge in and for each of the judicial districts created by section one of this Act, and their successors shall be elected at the general election every four years thereafter. The election of District Judges in this State shall be by the qualified voters of their respective judicial districts, and no person shall be eligible to the office of District Judge in any judicial district other than the one in which he is an actual and qualified elector.

Judges, how elected.

SEC. 3. The term of office of District Judges elected under and pursuant to the provisions of this Act shall begin on the first Monday in January succeeding their election, and shall continue four years, except in cases of elections to fill unexpired terms.

Terms of office.

SEC. 4. The salary of each District Judge hereafter elected, as provided for in this Act, and of those appointed to fill vacancies after the first Monday in January, Anno Domini eighteen hundred and ninety-five, shall be as follows: For the First Judicial District, four thousand dollars per annum; Second Judicial District, four thousand dollars per annum; Third Judicial District, four thousand dollars per annum; Fourth Judicial District, four thousand dollars per annum; payable in equal monthly installments out of the District Judges' Salary Fund, hereby created in the State Treasury, which fund shall be supplied in the manner following, to-wit: Each county in the State shall contribute annually to said fund the following sum: Storey county, eighteen hundred and thirty-three dollars; Ormsby county, seven hundred and twenty-eight dollars; Douglas county, three hundred and thirteen dollars; Esmeralda county, five hundred and thirty-four dollars; Lyon county, five hundred and ninety-two dollars; Washoe county, twenty-two hundred and twenty-three dollars; Churchill county, two hundred and sixty-one dollars; Humboldt county, fifteen hundred and sixteen dollars; Nye county, five hundred and seventy-nine dollars; Lander county, thirteen hundred and seventy-eight dollars and fifty cents; Eureka county, twenty hundred and forty-two dollars and fifty cents; Elko county, twenty-eight hundred and twenty-three dollars; White Pine county, seven hundred and seventy-seven dollars; Lincoln county, four hundred dollars; and it is hereby made the duty of the Board of County Commissioners of each county to make such arrangements and orders as may be necessary to insure the forwarding of their county's quota of said District Judges' Salary Fund to the State Treasury, at such times and in such installments as will enable the State Treasurer to pay to each District Judge one-twelfth of his annual salary on the first day of each and every month, and to cause such money to be forwarded by the County Treasurers, and if necessary, in order to render certain

Salaries of Judges, how paid.

Salary fund, how formed.

Duties County Commissioners.

Duties
County Com-
missioners.

the forwarding of such moneys in ample time to prevent any default in said monthly payments, said Board of Commissioners shall transfer and use any moneys in the County Treasuries, except those belonging to the Public School Fund. No salary of any District Judge shall be paid in advance.

Salaries,
how paid.

SEC. 5. The salaries of the District Judges shall be paid by the State Treasurer, out of the District Judges' Salary Fund, upon warrants therefor drawn on him by the State Controller. Wherein [whenever] any money shall be paid into the District Judges' Salary Fund, duplicate receipts shall be taken therefor, one of which shall be delivered to the Controller, who shall thereupon charge the State Treasurer with the amount specified in such receipt.

To take
effect, when.

SEC. 6. The provisions of this Act for the election of four District Judges in the year Anno Domini eighteen hundred and ninety-four, shall take effect and be in force at such times as shall be necessary in order to accomplish that purpose, and the remainder of this Act shall take effect and be in force on and after the first Monday in January, Anno Domini eighteen hundred and ninety-five.

Repeal.

SEC. 7. All Acts and parts of Acts, so far as in conflict with the provisions of this Act, are hereby repealed; *provided*, that such repeal shall not take effect nor be in force until the arrival of the times mentioned in section six for the taking effect of the several provisions of this Act.

CHAP. LV.—*An Act relative to the proving of Indian War Claims.*

[Approved March 18, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Indian war
claims,
character of.

SECTION 1. The State Board of Examiners are hereby authorized and directed to examine into all claims for services rendered, money expended, indebtedness incurred and supplies and necessities furnished between the first day of January, A. D. one thousand eight hundred and fifty, and the date of the approval of this Act in furnishing supplies to United States and volunteer soldiers, protecting emigrants and defenseless settlers, repelling invasions and suppressing Indian outbreaks, hostilities, for Indian depredations and other property taken by United States and volunteer soldiers within the territorial limits of the present State of Nevada and within the limits of the counties of Mono and Inyo, in the State of California. Said Board shall also examine into all claims for horses, equipments and wagons actually lost by those engaged as aforesaid while in the line of duty in active service.

SEC. 2. Immediately after the approval of this Act, the Board shall give notice, by publication in some newspaper published at Carson City, to all persons having such claims to present them by petition, showing the amounts and items thereof to the Board on or before the first Monday in November, A. D. one thousand eight hundred and ninety-two, which notice shall be published once a week for four weeks. Any and all claims presented in accordance with the requirements of said notice shall be examined, and final action thereon shall be taken by the Board as soon as practicable thereafter.

Board to
publish
notice.

SEC. 3. That all persons having such claims shall be permitted to appear personally before the Board and produce such evidence as they may have in support of their respective demands, and all the provisions of sections eight, nine, ten, eleven and twelve of an Act entitled "An Act relating to the Board of Examiners, to define their duties and powers, to impose certain duties upon the Controller and Treasurer," approved February 7, 1865, are hereby made applicable to the examination of claims presented under this Act.

Claimant
may appear.

SEC. 4. That the evidence presented to the Board in support of any such claims shall be reduced to writing, and immediately after the approval or disapproval of the claim the petition and evidence shall be filed in the office of the Governor of the State. If the claim be entirely disapproved, the Board shall indorse their disapproval upon the petition, and such claims shall not be reconsidered unless upon presentation by the claimant within thirty days thereafter of new and material testimony in its support. If the claim be approved, either in whole or in part, the Board shall indorse such approval upon the petition, which indorsement shall show the items and amounts for which the claim is approved, and a certificate of like tenor and effect shall also be given to the claimant whose claims shall have been approved.

Duties
Board of
Examiners.

SEC. 5. That as soon as all claims presented under the provisions of this Act shall have been finally acted upon by the Board it shall be the duty of the Governor to transmit the claims that have been approved for any amount, together with the evidence in support of them, to the Secretary of the Treasury of the United States, or other proper officer, and to urge the payment thereof by the United States Government at the earliest practicable day.

Duties
Governor.

SEC. 6. Nothing herein contained shall be so construed as to make the State of Nevada liable for the amount of any approved claim or any amount of money whatever, except as the same may be received from the Treasury of the United States Government, and to the extent of such allowance.

Nevada not
liable.

SEC. 7. All Acts and parts of Acts in conflict with this Act are hereby repealed.

CHAP. LVI.—*An Act making appropriations for the support of the civil government of the State of Nevada for the fiscal years 1891 and 1892.*

[Approved March 18, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Salaries for
State officers

SECTION 1. The following sums of money are hereby appropriated for the purposes hereinafter expressed, and for the support of the government of the State of Nevada for the years 1891-92:

SEC. 2. For the salary of the Governor, ten thousand (\$10,000) dollars.

SEC. 3. For salary of the Governor's Private Secretary, four thousand (\$4,000) dollars.

SEC. 4. For salary of Lieutenant-Governor, as *ex-officio* State Librarian and *ex-officio* Adjutant-General, five thousand four hundred (\$5,400) dollars.

SEC. 5. For salary of the Secretary of State, six thousand (\$6,000) dollars.

SEC. 6. For salary of Deputy Secretary of State, four thousand (\$4,000) dollars.

SEC. 7. For salary of the State Controller, six thousand (\$6,000) dollars.

SEC. 8. For salary of Deputy State Controller, four thousand (\$4,000) dollars.

SEC. 9. For salary of the State Treasurer, six thousand (\$6,000) dollars.

SEC. 10. For salary of Deputy State Treasurer, four thousand (\$4,000) dollars.

SEC. 11. For salary of the Attorney-General, six thousand (\$6,000) dollars.

SEC. 12. For salary of the Surveyor-General and State Land Register, six thousand (\$6,000) dollars, payable out of the State School Fund.

SEC. 13. For salary of Deputy Surveyor-General and State Land Register, four thousand (\$4,000) dollars, payable out of the State School Fund.

SEC. 14. For salary of the Superintendent of Public Instruction, four thousand (\$4,000) dollars, payable out of the General School Fund.

SEC. 15. For salaries of Justices of the Supreme Court, thirty-six thousand (\$36,000) dollars.

SEC. 16. For salary of the Clerk of the Supreme Court, six thousand (\$6,000) dollars.

SEC. 17. For salary of the Superintendent of State Printing, four thousand (\$4,000) dollars.

SEC. 18. For salary of the Director of the Weather Service, twelve hundred (\$1,200) dollars.

SEC. 19. For salary of the Superintendent of Public Instruction, as *ex-officio* Curator of the State Museum and Secretary of the Board of Directors of the State Orphans' Home, eight hundred (\$800) dollars. Salaries for State officers

SEC. 20. For pay of Bailiff of the Supreme Court, five hundred (\$500) dollars.

SEC. 21. For pay of porters and night watchmen for State Capitol, six thousand (\$6,000) dollars.

SEC. 22. For pay of Draughtsman in State Land Office, three thousand two hundred (\$3,200) dollars, payable out of the State School Fund.

SEC. 23. For pay of Clerks in State Land Office, six thousand (\$6,000) dollars, payable out of the State School Fund.

SEC. 24. For pay of attorney at Washington to attend and represent the land interests of the State before the Departments, two thousand (\$2,000) dollars, payable out of the State School Fund. Attorney at Washington

SEC. 25. For pay of Clerk of State Library, from January 19th to March 19th, eighteen hundred and ninety-one, one hundred and sixty (\$160) dollars. State Library.

SEC. 26. For transportation, care and support of the indigent insane of the State, to be expended under the direction of the Board of Commissioners, eighty-five thousand (\$85,000) dollars. Indigent insane.

SEC. 27. For the support of the Nevada State Prison, including the salaries of the Warden and Deputy Warden, seventy (\$70,000) dollars. State Prison.

SEC. 28. For the support of the State Orphans' Home, to be expended under the direction of the Board of Directors, twenty-six thousand (\$26,000) dollars. Orphans' Home.

SEC. 29. For the support and education of the deaf, dumb and blind, and their transportation to and from the institution, to be expended under the direction of the Board of Commissioners for the Care of the Insane, one thousand (\$1,000) dollars. Deaf and dumb.

SEC. 30. For the support of the State Printing Office, including printing of Nevada Reports, fifteen thousand (\$15,000) dollars. Printing office.

SEC. 31. For the payment of rewards offered by the Governor, two thousand (\$2,000) dollars. Rewards.

SEC. 32. For official advertising and book binding, including Supreme Court Reports, three thousand five hundred (\$3,500) dollars. Advertising and book binding.

SEC. 33. For current expenses, telegraphic, postal and contingent, of the State officers, Supreme Court and State Library, and for the transportation of books and documents, and storage and transportation of State property, five thousand (\$5,000) dollars. Contingent expenses.

SEC. 34. For stationery, fuel and lights for State officers and the State Capitol building and grounds, four thousand two hundred (\$4,200) dollars. Stationery and fuel.

SEC. 35. For maintaining Capitol grounds and water works, three thousand five hundred (\$3,500) dollars. Capitol grounds.

Delinquent revenue. SEC. 36. For enforcing the collection of revenue and prosecuting delinquents by the State Controller, one thousand (\$1,000) dollars.

State Capitol SEC. 37. For furniture and repairs for the State Capitol and repairs for State Printing office building, fifteen hundred (\$1500) dollars.

SEC. 38. For furnishing lights and fuel and repairing Legislative halls and furniture for the Sixteenth Session of the State Legislature, five hundred (\$500) dollars.

Township plats. SEC. 39. For the purchase of township plats, furnished from the United States Surveyor-General's office; *provided*, that the price per plat shall not exceed six (\$6) dollars, five hundred (\$500) dollars, payable out of the State School Fund.

Teachers' Institute. SEC. 40. For expenses of Teachers' Institute for 1891-92, two hundred (\$200) dollars, payable out of the General School Fund.

Public schools. SEC. 41. For traveling expenses of Superintendent of Public Instruction, six hundred (\$600) dollars, payable out of the General School Fund.

State Prison. SEC. 42. For carrying on the manufacture of boots and shoes at the State Prison, ten thousand (\$10,000) dollars.

Fish Commissioner. SEC. 43. For the necessary expenses of the Fish Commissioner, in carrying out the provisions of an Act entitled "An Act to provide for the preservation of fish in the waters of this State," approved March 5, 1877, three thousand (\$3,000) dollars.

Weather service. SEC. 44. For the purchase of instruments for, and contingent expenses of weather service stations, two hundred (\$200) dollars.

State University. SEC. 45. For support of the State University, twenty thousand (\$20,000) dollars, payable out of the Contingent University Fund and the Interest Account 90,000-Acre Grant, ten thousand (\$10,000) dollars from each.

Insurance. SEC. 46. For insurance on State Library and Capitol building, to be expended only in case that such insurance can be effected for three years upon a valuation of one hundred and twenty-five thousand (\$125,000) dollars, and within the limits of this appropriation, two thousand (\$2,000) dollars.

Board Equalization SEC. 47. For expenses of State Board of Equalization, two thousand (\$2,000) dollars.

Orphans' Home. SEC. 48. For improvements and repairs in and about the State Orphans' Home buildings, including the sinking of one or more wells for irrigating purposes, to be expended under the direction of the Board of Directors, four thousand (\$4,000) dollars.

Insane Asylum. SEC. 49. For painting and repairing the State Insane Asylum, to be expended under the direction of the State Board of Insane Commissioners, five thousand (\$5,000) dollars.

Judges' expenses. SEC. 50. For traveling expenses of District Judges, thirty-six hundred (\$3,600) dollars.

CHAP. LVII.—*An Act to provide for compiling and revising the revenue laws of the State.*

[Approved March 18, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. The Committees on Ways and Means of the Senate and Assembly, acting as a joint committee, are hereby authorized and directed to have the revenue laws of the State of Nevada compiled and revised, and to employ a competent person to perform the service, at a cost not to exceed three hundred and forty dollars. Compiling
revenue
laws.

SEC. 2. On a certificate of the chairman of the committee that the work has been satisfactorily performed, and stating the amount agreed upon as payment for the service, the State Controller shall draw his warrant on the Legislative Fund for the amount so certified, and the State Treasurer is authorized and required to pay the same. Duties Con-
troller and
Treasurer.

CHAP. LVIII.—*An Act to amend an Act entitled "An Act to provide for the formation of corporations for certain purposes," approved March 10, 1865.*

[Approved March 18, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. That section ten of an Act entitled "An Act to provide for the formation of corporations for certain purposes," approved March 10, 1865, be and the same is hereby amended so as to read as follows:

Section ten. The stockholders of any corporation formed under this Act, may in the by-laws of the company prescribe the times, manners and amounts in which the payment of the sums subscribed by them respectively shall be made; but in case the same shall not be so prescribed, the Trustees shall have power to demand and call in from the stockholders the sums by them subscribed, at such times and in such manner, payments or installments, as they may deem proper. The Trustees shall also have power, at such times and in such amount, as they may from time to time deem the interests of the corporation to require, to levy and collect assessments upon the capital stock of the corporation, as herein provided. Notice of each assessment shall be given to the stockholders personally, or by publication once a week for at least four weeks, in some newspaper pub- Duties and
powers of
corporation
trustees.

Duties and powers of corporation trustees.

lished in the county in which the principal place of business of the company is located, and in a newspaper published in the county wherein the property of the company or corporation is situated, and if no paper be published in either of such counties, then in the newspaper published nearest to the said principal place of business in the State. If after such notice has been given, any stockholder shall make default in the payment of the assessment upon the shares held by him, so many of such shares may be sold as will be necessary for the payment of the assessments upon all the shares held by him, her or them, together with all costs of advertising and expenses of sale. The sale of said shares shall be made at the office of the company at public auction to the highest bidder, after a notice thereof published for four weeks, as above in this section directed; and at such sale the person who shall pay the assessment so due, together with the expenses of advertising and sale, for the smallest number of shares, or portion of a share, as the case may be, shall be deemed the highest bidder.

CHAP. LIX.—*An Act in relation to the agricultural, mining and mechanical college of this State.*

[Approved March 18, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

Grants by Congress.

SECTION 1. The State University of this State was, and now is, established in accordance with the provisions of the Constitution of the State of Nevada, and also in accordance with the provisions of an Act of Congress, approved July second, eighteen hundred and sixty-two, entitled "An Act donating public lands to the several States and Territories which may provide colleges for the benefit of agriculture and the mechanic arts," and Acts amendatory thereof or supplementary thereto.

Powers of Regents.

SEC. 2. The Board of Regents of said State University and Agricultural, Mining and Mechanical College are the proper Trustees of same to receive and disburse all appropriations made to this State under the provisions of an Act to apply a portion of the proceeds of the public lands to the more complete endowment and support of the colleges for the benefit of agriculture and mechanic arts, established under the provisions of an Act of Congress, approved July second, eighteen hundred and sixty-two, approved August thirty, eighteen hundred and ninety, and all appropriations hereafter to be made under said Act.

Regents to report.

SEC. 3. Said Board of Regents shall make a report at the end of each fiscal year, in connection with its annual report to the Governor, of other State University matters, including the

amounts received and disbursed under the provisions of this Act. The Governor shall transmit all said annual reports to the Legislature. Regents to report.

SEC. 4. The Legislature of Nevada hereby gratefully assent to the purposes of all grants of money made heretofore, and all which may hereafter be made to the State of Nevada by Congress, under the Act of Congress, the title of which is recited in section two of this Act, and agrees that the same shall be used only for the purposes named in said Act of Congress, or Acts amendatory thereof or supplemental thereof. Grants accepted.

CHAP. LX.—*An Act regulating the compensation of certain county officers in White Pine county.*

[Approved March 18, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. The County Treasurer of White Pine county shall receive one thousand dollars per annum as full compensation for his services; the District Attorney and *ex-officio* Superintendent of Public Schools shall receive eight hundred dollars per annum, and such fees as are now allowed by law. Additional salary.

SEC. 2. This Act shall be in effect from and after the first Monday in April, 1891, and until the first Monday in January, 1893.

CHAP. LXI.—*An Act to encourage the construction of a railroad in the State of Nevada, from the eastern boundary of said State to the western boundary thereof.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. Whenever, after the passage of this Act, the Utah and Nevada Air Line Railway Company, a corporation organized and now existing under and by virtue of the laws of the State of Nevada, shall have constructed a first-class railroad of standard gauge through the counties of White Pine, Eureka, Lander, Churchill and Washoe, it shall be entitled to receive the bonds of said counties at the time and in the manner hereinafter provided to the amount of three thousand dollars per

U. and N. A.
L. R. R. Co.,
subsidy for.

mile for each and every mile of main track of said railroad completed in said county; *provided*, that said railroad shall be completed and in full operation within five years from the date of the approval of this Act, and no bonds shall be issued under its provisions after that time.

Bonds to
issue, how

SEC. 2. Immediately upon the receipt by the Board of County Commissioners of either of said counties of a sworn certificate of the County Surveyor of such county, or of such a certificate of the Surveyor-General of the State of Nevada, setting forth that twenty miles of such railroad as herein mentioned, have been built and completed by said company and in proper condition to receive the rolling stock, and that said section of twenty [miles] is a part of a continuous line of railway then in course of construction as hereinbefore specified, it shall be the duty of said Board of County Commissioners of such county, and they are hereby directed immediately to take such action as may be necessary to prepare and issue and to deliver sixty thousand dollars of the bonds of said county provided for in this Act to said railroad company; and thereafter as soon as each successive twenty miles of railroad shall have been completed and ready to receive the rolling stock in such county, and the same shall be shown by the certificate aforesaid, the said Board shall issue and deliver to said railroad company the bonds of said county, at the rate of sixty thousand dollars in bonds of [for] each section of twenty miles thus completed in said county, and in case the last section necessary to complete the whole length of the road in said county shall not amount to twenty miles, then for such fractional section of twenty miles. Such bonds shall be issued at the rate of three thousand dollars per mile; *provided*, that no bonds shall be issued under the provisions of this Act after the lapse of five years from the date of its approval, and no portion of said railroad not then completed shall receive any bonds from said counties in aid of its construction.

Bonds, how
and when
delivered.

To be com-
pleted in
five years.

Interest on
bonds, how
paid.

SEC. 3. Said bonds shall bear interest at the rate of five per cent. per annum, payable semi-annually, and they shall be for an amount of not less than five hundred (\$500) dollars nor more than one thousand (\$1,000) dollars, respectively. They shall be lithographed or engraved, with the necessary interest coupons attached to each; shall express upon their face that they are payable in gold coin of the United States, subject to the provisions and conditions contained in this Act. Both bonds and coupons shall be payable to bearer, and the interest thereon shall be payable semi-annually, on each first day of January and each first day of July subsequent to the issuance of such bonds, and upon the first day of each January and July thereafter, until all interest payable upon the same shall have been extinguished. Both the interest and principal of said bonds shall only be paid by the Treasurer of the county from which they may have been issued at the time and in accordance with the provisions of this Act.

SEC. 4. In each of the counties from which bonds may be issued under and by virtue of this Act, there shall be annually

applied from the revenue of such county to the payment of the interest and the principal of said bonds which shall have been issued from said county, a sum of money equal in amount to the sum which shall be collected by said county from said Utah and Nevada Air Line railway company, from the taxes levied upon the entire property of said company in said county, less the amount of taxes which may have been levied on and collected therefrom for State and school purposes, and the amount so applicable to the payment of the interest and the redemption of the principal of said bonds, shall be placed in a separate fund to be called the "Railroad Interest and Sinking Fund," which shall be applied: first, to the payment of the interest, as herein directed, and, second, to the redemption of the principal of said bonds as provided in this Act, it being the true intent and meaning of this section of this Act that the interest and principal of all of the bonds issued under the provisions of this Act shall be paid out of the revenue derived from the respective counties from the taxes upon the property of said railroad company, less the amount realized by said counties from the taxes levied for State and school purposes.

Sinking fund, how provided for.

SEC. 5. Said bonds shall be payable in twenty-five years, and both the principal and interest shall be paid only as provided in this Act; *provided*, that in case all of said bonds are not paid in twenty-five years from the date of their issue said time of payment is hereby extended to twenty-six years, and any and all bonds outstanding or unpaid twenty-six years from the date of their issue shall be null and void, and said county or counties are hereby released from any and all obligations to pay any outstanding bond or bonds after twenty-six years from the date of their issue.

Bonds payable in twenty-five years.

SEC. 6. The bonds to be issued under the provisions of this Act shall be delivered to said railroad company by the Board of County Commissioners of the respective counties named. They shall be signed by the Chairman and the Clerk of the Board, and shall bear the seal of such Board. The interest bearing coupons belonging and attached to each of said bonds shall bear the engraved or lithographed signature of the Clerk of said Board of Commissioners.

Bonds, how signed and delivered.

SEC. 7. In case any of the territory through which said railroad may be built shall hereafter be detached from the county within which it is now embraced, and such territory added to some other county, the provisions of this Act respecting the issuance of said bonds and their mode of payment shall apply to such county and the officers thereof the same as though such county was originally included within the provisions hereof.

Division of counties

SEC. 8. The faith of the State of Nevada is hereby pledged that this Act shall never be repealed nor so modified as in any way to impair the security of those who shall hold or purchase any of the bonds in this Act provided, nor during the construction of said railroad after it has been in good faith commenced.

Faith of State pledged.

SEC. 9. All Acts and parts of Acts in conflict with the provisions of this Act are hereby repealed.

Repeal.

CHAP. LXII.—*An Act to repeal an Act entitled "An Act to provide for the storage of water, to encourage milling, mining and internal improvements and to reclaim the arable desert lands and develop the agricultural resources of the State of Nevada, and to provide funds for the payment of the same," approved March 9, 1889.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Water storage law repealed.

SECTION 1. The Act entitled "An Act to provide for the storage of water, to encourage milling, mining and internal improvements and to reclaim the arable desert lands and develop the agricultural resources of the State of Nevada and to provide funds for the payment of the same," approved March 9, 1889, is hereby repealed.

SEC. 2. The bond for one thousand dollars already issued under the provisions of said Act, and deposited in the State School Fund, shall be redeemed and cancelled by the payment thereof from the General Fund of said State, from any moneys therein, not otherwise appropriated, and said redemption shall be made immediately upon the passage of this Act.

CHAP. LXIII.—*An Act relative to military affairs in this State.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Military parade.

SECTION 1. It shall be the duty of the Governor to call out the State militia for no less than four days, and not to exceed the period of six days, during each and every year from and after the passage of this Act, for the purposes of military drill

SEC. 2. The Aid-de-Camp to the Adjutant-General from and after the passage of this Act shall rank as Colonel.

Appropriation for.

SEC. 3. The sum of five thousand dollars is hereby appropriated out of the State General Fund for the purpose of carrying out the provisions of this Act.

SEC. 4. All Acts and parts of Acts in conflict with the provisions of this Act are hereby repealed.

CHAP. LXIV.—*An Act fixing the compensation of Sheriff and Assessor in the county of Douglas, State of Nevada.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. From and after the passage of this Act, the Sheriff of Douglas county, Nevada, shall be allowed the following compensation, to-wit: For all services rendered as Sheriff, such fees as are allowed by law; for all services as *ex-officio* Assessor, the sum of six hundred dollars per annum, and the said fees and salary shall be full compensation for all services rendered by the said Sheriff as Sheriff and *ex-officio* Assessor. Sheriff
Douglas
county.

CHAP. LXV.—*An Act to increase the number of Regents of the State University.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. The Board of Regents of the State University shall consist of three elective members, as now provided by law, and of the Governor and Attorney-General, who shall be *ex-officio* members of said Board. Regents
University.

CHAP. LXVI.—*An Act relating to official bonds.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. In all counties in this State wherein the County Clerk is *ex-officio* County Recorder, the official bond of such officer shall be recorded in the manner and place now provided by law, and immediately thereafter shall be deposited for safe keeping in the office of the County Treasurer. Bond of
County
Clerk.

CHAP. LXVII.—*An Act to prevent the wilfull injury to, or interference with railroad property, and to provide for the punishment thereof.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Penalty for
injury to
railroad
trains.

SECTION 1. If any person or persons shall wilfully uncouple or detach any locomotive or tender or any car of any railroad train, either when standing or in motion on any track of any railroad, or shall, without authority, take off the brake of any railroad car, tender or train, or shall put in motion any locomotive, tender, car or train without authority, or shall throw any stone, rock, missile or any substance at any railroad train, car, locomotive or tender, or any part of any train, or shall discharge any gun, pistol or any other fire arm at any train, car, locomotive or tender, or shall wrongfully injure, deface or damage the same, or any part thereof, or shall aid or abet or procure any of the above mentioned acts to be done or attempted shall be deemed guilty of a misdemeanor, and upon conviction thereof be punished by a fine not exceeding five hundred dollars, or by imprisonment in the county jail not exceeding fifty days, or by both such fine and imprisonment for such offense.

CHAP. LXVIII.—*An Act to amend Section four of an Act entitled "An Act fixing the salaries and defining the duties of certain county officers in Eureka county, and other matters relating thereto," approved March 7, 1889.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Duties Com-
missioners
Eureka
county.

SECTION 1. Section 4 of said Act is hereby amended so as to read as follows:

Section four. The Board of County Commissioners of Eureka county may authorize the Sheriff to appoint one night watchman at a compensation not to exceed seventy-five dollars per month.

CHAP. LXIX.—*An Act to grant aid to the several District Agricultural Associations of the State and to the State Agricultural Society of the State of Nevada.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

SECTION 1. For the purpose of aiding each Agricultural Association in this State, now formed under the laws of this State, and which shall hereafter annually hold within its district a fair for exhibition in successfully carrying out the purposes for which it has been organized, the following sums of money are hereby appropriated for each of said districts, for each of the years 1891 and 1892, out of any moneys in the General Fund of the State Treasury not otherwise specifically appropriated, to-wit: To Storey, Ormsby and Douglas counties, comprising Agricultural District No. 1, for the year 1891, the sum of \$2,000; for the year 1892, the sum of \$1,500. The sum of \$1,000, for each of the years 1891 and 1892, to each of the following named districts, to-wit: District No. 2, District No. 3, District No. 4, District No. 5, District No. 6 and District No. 7.

Appropriation for agricultural societies.

SEC. 2. Any Agricultural Association hereafter formed under the laws of this State, and which shall hereafter annually hold a fair for exhibition in successfully carrying out the purposes for which it may be organized, shall be entitled to the sum of one thousand dollars for each of the years 1891 and 1892, out of any moneys in the General Fund not otherwise specifically appropriated.

Appropriation.

SEC. 3. The sum of two thousand five hundred dollars is hereby appropriated out of any moneys in the General Fund of the State Treasury, not otherwise specifically appropriated, for each of the years 1891 and 1892, to aid the State Agricultural Society in holding an annual fair for exhibition and successfully carrying out the purposes for which it has been organized.

Appropriation for State Agricultural Society.

SEC. 4. The moneys hereby appropriated shall be used for the payment of such premiums as may be awarded, and for such purposes as said associations may, through their Board of Directors, deem just and proper; *provided*, that none of the moneys herein appropriated shall be used by said Board of Directors, either directly or indirectly, for the purpose of paying any purse or purses for racing.

Premiums.

SEC. 5. The said Board of Directors of each district and the Board of Directors of the State Agricultural Society shall present to the State Board of Examiners a certificate under oath, signed by the President and Secretary of such Board, showing the amount of money expended by such District or State Agricultural Society, and that the same was expended in accordance with the provisions of section four of this Act, and the State

Bills, how audited and paid.

Bills, how
audited and
paid.

Board of Examiners shall allow the amount so certified, and the same shall be paid as other bills against the State are paid. Warrants drawn pursuant to the provisions of this section shall be payable to the order of the President of the Board of Directors, or in case of his absence or inability to serve, then such warrants shall be made payable to the order of such member of said Board as said Board may by a majority vote thereof direct.

SEC. 6. All Acts and parts of Acts in conflict with the provisions of this Act are hereby repealed.

CHAP. LXX.—*An Act to encourage the construction of a railroad in the county of Elko, State of Nevada.*

[Approved March 20, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Railroad,
Elko county
bonds, how
issued.

SECTION 1. Whenever, after the passage of this Act, the Idaho, Nevada and California Railroad Company, a corporation heretofore organized and now existing under and by virtue of the laws of the State of Nevada, shall have constructed a first-class iron railroad, of either standard or narrow gauge, from the Central Pacific railroad at or in the vicinity of the town of Carlin, to the northern boundary line of the State of Nevada, it shall be entitled to receive the bonds of said county of Elko, at the time and in the manner hereafter provided, to the extent of three thousand dollars per mile for each and every mile of the main track of said railroad completed in said county; *provided*, that said railroad shall be commenced within one year and shall be completed and in full operation within five years from the approval of this Act, and no bonds shall be issued under its provisions after said date.

Duties
County Com-
missioners.

SEC. 2. Immediately upon receipt, by the Board of County Commissioners of said county of Elko, of a sworn certificate of the County Surveyor of said county, or of such a certificate from the Surveyor-General of the State of Nevada, setting forth that ten miles of such railroad as herein mentioned has been built and completed by said company and in proper condition to receive the rolling stock, it shall be the duty of said Board of County Commissioners, and they are hereby directed to take such action as may be necessary to prepare, to issue and deliver thirty thousand dollars worth of the bonds of said county, provided for in this Act, to said railroad company, and thereafter, as soon as each successive ten miles of said railroad shall have been completed and ready to receive the rolling stock, and the same shall be shown by the certificate hereinbefore mentioned, the said Board shall issue and deliver the bonds of said county to said railroad company, at the rate of thirty thousand dollars

in bonds of said county for each section of ten miles thus completed in said county, and in case the last section necessary to complete the whole length of the road in said county shall not amount to ten miles, then for such fractional section of ten miles at the rate of three thousand dollars per mile; *provided*, that no bonds shall be issued under the provisions of this Act after the lapse of five years from the date of its approval, and no portion of said railroad not then completed shall receive any bonds from said county in aid of its construction.

Duties
County Com-
missioners.

SEC. 3. Said bonds shall bear interest at the rate of five (5%) per cent. per annum, payable annually, and they shall be for the sum of five hundred (\$500) dollars, one thousand (\$1,000) dollars, and five thousand (\$5,000) dollars respectively. They shall be printed with necessary interest coupons attached to each, and shall express upon the face of both bonds and coupons that they are payable in lawful money of the United States, subject to the conditions and the provisions of this Act. Both bonds and coupons shall be payable to the bearer, and the interest thereon shall be paid on the first day of January subsequent to their issuance, and upon the first day of each January thereafter until the same shall have been fully extinguished. Both the interest and principal of said bonds shall only be paid by the Treasurer of said Elko county at the time and in accordance with the provisions of this Act.

Interest,
how pro-
vided for
and when
payable.

SEC. 4. There shall be annually applied from the revenue of the said county of Elko to the payment of the interest of the bonds which may be issued under the provisions of this Act, and to the redemption of the principal thereof, a sum of money equal in amount to the sum which may be collected by said county from said Idaho, Nevada and California Railroad Company, from the taxes levied upon the entire property of said company in said county, less the amount of taxes which may have been levied for State and school purposes, and the amount so applicable to the payment of the interest and the redemption of principal of said bonds shall be placed in a separate fund, to be called the "Railroad Interest and Sinking Fund," which said fund shall be applied:

Sinking
fund, how
provided.

First—To the payment of the interest, as herein directed ; and

Second—To the redemption of the principal of said bonds as provided in this Act, it being the true intent and meaning of this section of this Act that the interest and principal of all of the bonds issued under the provisions of this Act shall be paid only to the extent of the revenue derived by said county from the taxes upon all of the property of said company, less the amount realized by said county from the taxes levied and collected from said company for State and school purposes.

Payment of
bonds.

SEC. 5. Said bonds shall be payable at any time within twenty-five years from the date of their issuance, at the option of said county, and both the interest and the principal shall be paid only as provided in this Act.

Payable,
when.

Payable,
when and
how.

SEC. 6. The bonds issued under the provisions of this Act shall be paid as follows; Whenever all of the interest due upon said bonds, issued by said county, shall have been fully paid, and there shall remain in the Railroad Interest and Sinking Fund of said county, a surplus of two thousand dollars or more, the Board of County Commissioners of said county shall insert an advertisement in at least one newspaper deemed by such Board as most likely to convey notice to the holders of such bonds, for a period of two weeks, stating the amount of money on hand applicable to the purchase of said bonds, and inviting sealed proposals to surrender the same, to be made and filed with the Clerk of said Board on or before a day certain to be named therein. At the next meeting of said Board after the day named in the advertisement, the Board shall open such sealed proposals as shall have been duly filed, and, to the extent of the amount of the money so advertised, shall purchase the bonds so offered, giving the preference, in all cases, to the bidder who shall offer to surrender the bonds at the lowest price; *provided*, that no offer shall be accepted for more than the par value of said bonds, and if no offer be made to surrender any of said bonds, then the Board of County Commissioners of said county shall immediately publish in such newspaper as aforesaid, notice of such fact, coupled with a notification to whomsoever may be the holder or the owner of the bonds of said county, that such bonds, or such portion thereof, commencing with the smallest numbered ones unredeemed and so continuing, which number shall be specified in such published notice, will cease to bear interest after two weeks from the first publication of such latter notice. After two weeks publication of the last mentioned notice, the bonds, the numbers of which shall have been properly included in such notice, shall cease to bear interest, and the money referred to in the first publication mentioned in this section, shall thereafter remain in the County Treasury as a special deposit, subject to the surrender of the bonds, the numbers of which were advertised as aforesaid.

Duties
County Com-
missioners.

Disposition
of bonds.

SEC. 7. The bonds to be issued under the provisions of this Act shall be delivered to said railroad company by the Board of County Commissioners of said county of Elko. They shall be signed by the Chairman and the Secretary of the Board and under the seal of the Board, and in case any of the bonds issued under the provisions of this Act shall be unpaid at the end of twenty-five years next after their issuance, they shall not constitute a cause of action against said county, and shall be declared null and void as regards Elko county.

Never re-
pealed.

SEC. 8. The faith of the State of Nevada is hereby pledged that this Act shall never be repealed nor so modified as in any way to impair the security of those who shall hold or purchase said bonds in this Act provided, nor during the construction of said railroad after it has been in good faith commenced.

CHAP. LXXI.—*An Act to pay the deficiencies in the appropriation for the support of the State University for the years 1889-90.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. The sum of eight hundred and sixty-eight dollars and thirty cents is hereby appropriated out of any money in the Contingent University Fund, for the payment of the deficiencies in the appropriation for the support of the State University for the years 1889-90, as follows: To C. J. Brookins, \$13.10; to Mrs. R. Barney, \$35; to W. O. H. Martin, \$43.28; to W. Mc. N. Miller, \$6.50; to S. G. Kendall, \$75; to W. Pinniger, \$6.20; to Reno Evening Gazette, \$4; to Lange & Schmidt, \$36; to P. A. Richardson, \$26.25; to Reno Water, Land and Light Co., \$124.60; to Reno Mill and Lumber Co., \$25.66; to A. H. Manning, \$203.21; to George H. Taylor, \$25; to C. E. Clough, \$30.85; to F. W. Hagerman, \$3 50; to Mrs. Bell Kendall, \$10.50; to J. M. Neall, \$25; to Geo. H. Fuller, \$65; to Morris & Levy, \$30.25; to Mrs. Mary W. Emery, \$10.45; to M. S. Rosenthal, \$2.50; to John F. Aitken, \$57.45; to August Ross, \$9.

Deficiency
appropriation.

SEC. 2. The State Controller is hereby directed to draw his warrants in favor of the persons named for the several amounts specified in this Act, and the State Treasurer is hereby directed to pay the same.

Duties Con-
troller and
Treasurer.

CHAP. LXXII.—*An Act amendatory of and supplementary to an Act entitled "An Act to provide for the preservation of fish in the waters of this State," approved March 5, 1877, and to repeal Section 9 of said Act.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section 3 of said Act is hereby amended so as to read as follows:

Section three. It shall be the duty of the Fish Commissioner to require, as far as practicable, all persons, firms, companies, associations and corporations who have erected, or may hereafter erect, any mill dams, water weirs or other obstructions, on rivers or streams and lakes within the waters of this State, to construct and keep in repair fish ways or fish ladders at such mill dams, water weirs or obstructions, so that at all seasons of

Duties of
Fish Com-
missioner.

Duties of
Fish Com-
missioner.

the year fish may ascend above such dam, weir or obstruction to deposit their spawn; and any such obstructions or dams shall not be made use of to catch the said fish by Indians or other persons. Any person, firm, company, association or corporation owning such mill dam or obstruction, who shall fail or refuse to construct or keep in repair such fish way or ladder, after having been notified and required by the Fish Commissioner to do so, shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine not exceeding five hundred dollars for every such neglect or refusal.

Close season

SEC. 2. It shall not be lawful for any person or persons, between the first day of October of each year and the first day of April of each year, to catch or kill any river, lake or brook trout or land-locked salmon in any of the streams, rivers, lakes or other waters within this State; *provided*, that the "close season," as to lake trout, in all the lakes of this State shall commence on the first day of January of each year and end on the first day of April of each year. Any person violating the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not less than twenty dollars nor more than one hundred dollars, or by imprisonment in the county jail not exceeding one day for each two dollars of fine, or by both such fine and imprisonment.

Unlawful
acts.

SEC. 3. It shall not be lawful for any person or persons to catch or kill any river, lake or brook trout or land-locked salmon or any other variety or kind of fish in any of the streams, rivers, lakes, or other waters within this State, with any seine, gill-net, set-line, or trot-line, or spear, grab-hook, weir-fence, basket, trap, explosive material, or other implements or substances, or in any manner, except by hook and line, and it shall not be lawful at any time for any person or persons to catch or kill any fish in any of the waters of this State by the use of traps, gill-nets, grab-hooks, or any poisonous, deleterious or stupefying drug, explosive material or other substance, or catch or have in possession any fish so caught. Any person violating the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not less than twenty dollars nor more than one hundred dollars, or by imprisonment in the county jail not exceeding one day for each two dollars of fine, or by both such fine and imprisonment.

Defines
penalties of
common
carriers.

SEC. 4. It shall not be lawful for any railway corporation, express company or other common carriers or private parties to ship or transport for sale, or to receive for shipping, or to have in their possession for transportation, any of the river or brook trout or land-locked salmon taken from the rivers, lakes or other waters of this State, between the first day of October of each year and the first day of April of each year, nor to ship or transport for sale or to receive for transportation any lake trout taken from any lake or other waters of this State, between the first day of December of each year and the first day of April of each year, nor at any time to have in their possession, any illegally caught fish taken from the waters of this State. Any rail-

way corporation, express company or other common carriers or private parties, or the managing agent of any railway corporation, express company or common carriers violating the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not less than twenty dollars nor more than one hundred dollars, or by imprisonment in the county jail at the rate of one day for each two dollars of fine, or by both such fine and imprisonment.

Defines penalties of common carriers.

SEC. 5. Every person who shall, in any manner, take or carry away any trout or other fish from any stream, pond or reservoir, belonging to any person or corporation, which stream, pond or reservoir has been stocked with fish by hatching the eggs or spawn, or by placing therein, without the consent of the owner of the land covered by and adjoining such stream, pond or reservoir, or without the consent of the agent of the corporation, if such land belong to a corporation, shall be punished by a fine of not less than two dollars nor more than ten dollars for every fish so taken and carried away, and may be imprisoned in the county jail at the rate of one day for each two dollars of fine so imposed, or by both such fine and imprisonment, and shall also be liable to the owner of such stream, pond or reservoir, in a civil suit, for the full value of all fish so taken or carried away.

Protection to owners of private ponds.

SEC. 6. Any person or firm who shall employ any Indian or Indians to catch fish at any time, or place, or manner prohibited by this Act, shall be guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not less than twenty dollars nor more than one hundred dollars, or by imprisonment in the county jail at the rate of one day for each two dollars of fine so imposed, or by both such fine and imprisonment.

Against and penalty for employing Indians.

SEC. 7. It is hereby made the duty of the District Attorneys, County Commissioners, Justices of the Peace, Sheriffs and their deputies, upon being notified by the Fish Commissioner of any violations of the provisions of this Act, to make complaint against the parties; and any of the peace officers named in this section who shall neglect or fail to make complaint against parties violating any of the provisions of this Act, after having received reliable information of such violation, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not less than twenty dollars nor more than one hundred dollars.

Duties of county officers.

SEC. 8. Nothing in this Act shall be construed to prohibit the taking of fish in private ponds, constructed expressly for the raising of fish by the owner thereof; *provided*, that any person wanting spawn for the propagation of fish may take fish from the spawning beds or elsewhere in public waters during the spawning season.

Exceptions.

SEC. 9. The Fish Commissioner shall receive no compensation for his services. His necessary expenses incidental to the procuring and distributing ova or fish, in the employment of fish breeders, and in carrying out the provisions of this Act shall be paid from the appropriation made upon accounts or vouchers, to be approved by the State Board of Examiners.

Fish Commissioner duties, no salary.

Fish Commissioner,
duties of.

The Fish Commissioner shall report biennially to the Governor an account of his transactions under this Act, and make an exhibit of his expenditure of money under its provisions.

Penalties.

SEC. 10. Any person or persons, firm, company, association or corporation, or the managing agent of any firm, company, association or corporation violating any of the provisions of this Act shall be deemed guilty of a misdemeanor, and in case of conviction, be fined as herein provided, and in addition to the costs now allowed by law, twenty-five dollars liquidated damages shall be entered up against each defendant as costs, and collected in the manner now provided by law for the collection of costs in civil actions, which said sum of twenty-five dollars shall be paid to the party instrumental in securing the arrest and conviction of said defendant.

Act repealed

SEC. 11. Section nine of the Act of which this Act is amendatory and supplementary is hereby repealed.

Act repealed

SEC. 12. All Acts and parts [of] Acts in conflict with the provisions of this Act are hereby repealed.

CHAP. LXXIII.—*An Act to authorize the County Commissioners of Washoe county to issue bonds for public parks in the town of Reno.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Duty County
Commissioners
Washoe
county.

SECTION 1. The Board of County Commissioners of Washoe county are hereby authorized to issue the bonds of said county in the sum of five thousand (\$5,000) dollars for the purpose of purchasing one full block of land within the town limits of the town of Reno, at a sum not exceeding twenty-five hundred dollars, and for the further purchase of the lots owned by William Thompson and Barker & Stewart, in front of the court-house, at Reno, at a sum not exceeding twelve hundred and fifty dollars, the remaining twelve hundred and fifty dollars of the five thousand herein provided for to be expended in the improvement of said real estate so purchased, for the use and benefit of the people as public parks.

Interest and
coupons.

SEC. 2. The Commissioners shall cause such bonds to be prepared, and they shall be signed by the Chairman of the Board and countersigned by the County Clerk, and authenticated with the seal of the county. Coupons for interest shall be attached to each bond, so they may be removed without injury to the bond, consecutively numbered and signed by the County Treasurer.

Sale of
bonds.

SEC. 3. The Commissioners are hereby authorized to negotiate the sale of said bonds at not less than their face value, the proceeds of which shall be placed in the County Treasury,

and placed in the Reno Park Fund of said county for the purposes mentioned in this Act. Reno Park Fund.

SEC. 4. The bonds shall be of the denomination of one thousand dollars each, consecutively numbered, with interest thereon not to exceed five per cent. per annum, payable on the first Monday of December in the year when such bonds or either of them, shall have been issued, and every twelve months thereafter and on the first Monday in December, in the year A. D. eighteen hundred and ninety-six (1896), and every twelve months thereafter one of said bonds shall be paid and taken up. Denomination of bonds.

SEC. 5. For the purpose of creating a fund for the payment of the bonds hereby authorized, the Board of County Commissioners of Washoe county is hereby empowered and directed to include in the levy in each year, commencing in eighteen hundred and ninety-two, for Reno town purposes, a tax upon the assessed value of all real and personal property within the limits of said town of Reno, sufficient to pay all of such bonds and interest, as the same may become due and payable, until the same shall have been fully paid, and such additional tax shall be kept by the County Treasurer for such purposes, and shall not be diverted to any other purpose whatever, until all such bonds and interest shall have been fully paid. Sinking fund created.

CHAP. LXXIV.—*An Act to pay the claim of Wm. T. Hanford, for notarial work performed for the State of Nevada, in complying with the instructions of the Hon. Acting Commissioner of the General Land Office, dated Washington, D. C., August 25, 1886.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

SECTION 1. The sum of thirty-six dollars and seventy-five cents is hereby appropriated out of any moneys in the State School Fund of the State, not otherwise appropriated, to be paid to W. T. Hanford for notarial services performed in complying with instructions of the Hon. Acting Commissioner of the General Land Office, Washington, D. C. Relief of W. T. Hanford.

SEC. 2. The State Controller is hereby directed to draw his warrant in favor of W. T. Hanford for the sum of thirty-six dollars and seventy-five cents, and the State Treasurer is hereby directed to pay the same. Duties Controller.

CHAP. LXXV.—*An Act to amend an Act entitled "An Act relating to elections, and to more fully secure the secrecy of the ballot," approved March 13, 1891.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section 7 of said Act is hereby amended so as to read as follows:

Duties of
County
Clerk as to
certificates
of nomination.

Section seven. Certificates of nomination required to be filed with the Secretary of State shall be filed not more than sixty days nor less than forty days before the day of election, when the nomination is made by a convention, and not more than sixty days nor less than thirty days before the day of election, when the nomination is made under the provisions of section four of this Act. Certificates of nomination required to be filed with the County Clerks shall be filed not more than fifty days nor less than thirty days before the day of election, when the nomination is made by a convention, and not more than fifty days nor less than twenty days before the day of election, when the nomination is made under the provisions of section four of this Act. Should a vacancy occur, from any cause, in the list of nominees for any office, such vacancy may be filled at any time before the day of election by the convention, or by a committee to which the convention has delegated power to fill such vacancies, or by petitioners, as provided in section four of this Act. The chairman and secretary of the convention or of such committee, or such petitioners, shall make, and file with the proper officer, a certificate, setting forth the name of the person nominated to fill such vacancy, the office for which he is nominated, the name of the person for whom the new nominee is to be substituted, and such further information as is required to be given in an original certificate of nomination. When such certificate is filed, the officer with whom it is filed shall substitute the name of the person therein for the original nominee, by printing, if practicable, or by writing the name of the person then substituted.

CHAP. LXXVI.—*An Act to grant the right of way and to provide street railroads within the town of Reno, Washoe county, State of Nevada.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Street rail-
way fran-
chise.

SECTION 1. The exclusive right is hereby granted to F. G. Newlands, William Thompson, C. T. Bender, T. K. Stewart,

M. D. Foley, their associates and assigns, to construct, lay down and maintain an iron railroad track within the town of Reno, Washoe county, State of Nevada, in and upon any of the streets in said town, together with proper and necessary switches, turn-outs and turn-tables along the entire route, and to run cars thereon at all convenient hours of every day and night for the transportation of passengers and freight; *provided*, that no portion of said track shall cross the bridge now known as the iron bridge.

Street rail-
way fran-
chise.

SEC. 2. The owners of said railroads shall keep those portions of the street or streets occupied by the said railroad track in good repair, so as not to interfere with the passage of persons or vehicles, and shall pave, macadamize or plank the aforesaid portions of said street, as the proper authorities of said town or county may direct, so as to correspond with other portions of said streets.

SEC. 3. The track of said railroad shall not be more than five feet wide within the rails; it shall be laid as nearly as possible in the center of the street, and flush with the level of the streets, so as to offer as little obstruction as possible in the crossing of vehicles.

SEC. 4. The cars upon said railroad shall be of the most approved construction for the comfort and convenience of passengers and the delivery of freight, and shall be provided with sufficient brakes and other means of stopping the same when required; they shall be moved by horses, mules or electric power, and at a speed not exceeding eight miles an hour, and in case of a violation of this provision, the owners of said railroad shall be subject to a fine not exceeding one hundred dollars for each offense.

Character of
appliances
used.

SEC. 5. Any person wilfully obstructing said railroad shall be guilty of a misdemeanor, and shall be punished accordingly.

Obstruction
a misde-
meanor.

SEC. 6. The franchise and privilege hereby granted shall continue for the period of twenty-five years from and after the passage of this Act; *provided*, that the grantees herein named, their associates or assigns, shall commence the construction of said railroad on or before May first, eighteen hundred and ninety-three.

Term of
twenty-five
years.

SEC. 7. Nothing in this Act shall be so construed as to prevent the proper authorities of said town or county from sewer-ing, grading, paving, planking, repairing or altering any street or streets upon which said railroad shall run, but all such work shall be done if possible so as not to obstruct the free passage of the cars upon said railroad, and when the same shall not be possible, the said authorities, before the commencement of the said work, shall allow the owners of said railroad time sufficient to enable them to shift the rails or take other means to avoid said obstructions, which they, the owners, are hereby authorized to do.

Not to inter-
fere with
city im-
provements.

CHAP. LXXXVII.—*An Act to authorize the County Commissioners of Washoe county to issue bonds to pay for the construction of sewers in the town of Reno, and to provide for the payment of such bonds.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

Duties
County
Commis-
sioners
Washoe
county.

SECTION 1. The County Commissioners of Washoe county are hereby authorized and empowered to issue bonds in the name of the county of Washoe, not to exceed in amount five thousand dollars, for the purpose of paying for the construction of sewers in the town of Reno.

Bonds, how
prepared.

SEC. 2. The Commissioners shall cause such bonds to be prepared and they shall be signed by the Chairman of the Board, countersigned by the County Clerk, and authenticated with the seal of the county. Coupons for interest shall be attached to each bond so they may be removed without injury to the bond, consecutively numbered and signed by the County Treasurer.

Sale of
bonds.

SEC. 3. The Commissioners are hereby authorized to negotiate the sale of said bonds, at not less than their face value, the proceeds of which shall be placed in the County Treasury and kept in the Reno Incorporation Fund of said county, for the purposes mentioned in this Act.

Denomina-
tions.

SEC. 4. The bonds shall be of the denomination of five hundred dollars each, consecutively numbered, with interest thereon not to exceed six per cent. per annum, and on the first Monday of December in the year A. D. 1896, and every twelve months thereafter, one of said bonds shall be paid and taken up, until all of said bonds have been fully paid payable on the first Monday of December in the year when such bonds, or either of them, shall have been issued and every twelve months thereafter, and on the first Monday of December in the year next after the issuance of such bonds, or any of them, and every twelve months thereafter, one of said bonds shall be paid and taken up.

SEC. 5. For the purpose of creating a fund for the payment of the bonds hereby authorized, the Board of Commissioners of Washoe county is hereby empowered and directed to include in the levy in each year, commencing in the year eighteen hundred and ninety-two, for Reno town purposes, a tax upon the assessed value of all real and personal property, not exempt from taxation, within the limits of said town of Reno, sufficient to pay all of such bonds and interest, as the same may become due and payable, until the same shall have been fully paid; and such additional tax shall be kept by the County Treasurer for such purposes, and shall not be diverted to any other purpose whatever until all such bonds shall have been fully paid.

CHAP. LXXVIII.—*An Act authorizing the Board of State Capitol Commissioners to lay, or cause to be laid, a walk or way around the grounds of the State Capitol.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. The Board of State Capitol Commissioners is hereby authorized and directed to lay, or cause to be laid, a walk or way of suitable width of concrete, asphaltum, cement or artificial stone around the State Capitol grounds, in Carson City, Nevada. Walk or way around Capitol grounds.

SEC. 2. All material used and laid, in accordance with the provisions of this Act, shall be furnished to said Board and laid by the contracting party or his agent in accordance with the provisions of this Act, and in accordance with written specifications to be furnished by said Board. No claim shall be audited or money paid under the provisions of this Act except upon the certificate of said Board that said specifications have been, in all respects, complied with. Material, how provided.

SEC. 3. In order to carry out the provisions and purposes of this Act, the Warden of the State Prison is hereby authorized and directed to furnish any labor or material at his command upon the requisition of said Board of State Capitol Commissioners for and within the purposes of this Act. Duty Warden State Prison.

SEC. 4. The sum of twenty-five hundred dollars is hereby appropriated out of any moneys in the General Fund, not otherwise appropriated, to carry out the provisions of this Act; this appropriation to be subject to demands certified by said Board of State Capitol Commissioners, which shall be audited and paid out of said General Fund herein created in the manner now provided by law. Appropriation for.

CHAP. LXXIX.—*An Act to provide for the purchase and erection of a monument to the memory of deceased soldiers and sailors of the late war buried in the cemetery near Carson City, Nevada.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. The sum of one thousand dollars is hereby appropriated out of any money in the General Fund of the State Treasury, not otherwise specifically appropriated, for the Appropriation for soldiers monument.

purpose of purchasing and erecting a suitable gray-bronze monument in memory of deceased soldiers and sailors of the late war, buried in the cemetery of the Grand Army of the Republic, near Carson City, in Ormsby county, Nevada.

Control and management.

SEC. 2. The Commander and council of administration of Custer Post, No. 5, Grand Army of the Republic, at Carson City, Nevada, shall have full control and management of the purchase and erection of said monument and shall design the same.

Duties of Governor.

SEC. 3. The Governor of this State shall, from time to time, when requested so to do by the Commander of said Custer Post, examine and report to the State Board of Examiners the progress of the purchase and erection of said monument; and the State Board of Examiners shall, from time to time, upon the recommendation of the Governor, allow portions of said sum of one thousand dollars appropriated by this Act, and for each allowance so made the Controller shall draw a warrant on the State Treasurer in favor of said Commander, and the State Treasurer shall pay the same. But the full amount of said appropriation shall not be allowed and paid until after the purchase and erection of said monument shall have been completed to the satisfaction of the Governor, and he shall have so reported to said Board of Examiners.

Duties Controller and Treasurer.

Report to be made.

SEC. 4. When the purchase and erection of said monument shall have been completed, said Commander and council of administration shall make a full and detailed report thereof to the Governor, who shall lay the same before the Legislature.

CHAP. LXXX.—*An Act to amend an Act entitled "An Act relating to the State University and matters properly connected therewith," approved February 7, 1887.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Literary and scientific course at State University.

SECTION 1. Section one of said above entitled Act is hereby amended so as to read as follows: There shall be established in the State University of Nevada, a school for the instruction of teachers, in which shall be taught all the branches of instruction which are taught in the common schools of this State, together with the theory and practice of teaching, school law, botany, psychology and geology. There shall also be taught in said University, chemistry, assaying, mineralogy, surveying and geology, so far as they relate to the theory and practice of mining, agriculture and the mechanic arts. There shall also be taught in the preparatory department of said University, type-writing, shorthand, telegraphy, book-keeping and commercial law so far as they relate to the practical affairs of life.

SEC. 2. Section seven of said above entitled Act is hereby amended so as to read as follows: Upon the recommendation of the President of the University, the Board of Regents shall issue to those who worthily complete the full course of study prescribed in the School of Mines, or in the School of Agriculture, or in the School of Liberal Arts, or in any equivalent course of study that may hereafter be prescribed, a diploma of graduation from the University of Nevada, and no diploma bearing the distinctive title "State University of Nevada," shall be issued to any one who has not completed the full course of study as above set forth. Upon the recommendation of the President the Board of Regents shall issue to those who worthily complete the full course of study prescribed in the normal department of the University, a diploma of graduation, and said diploma shall bear the heading "Nevada State Normal School," and to all persons receiving this diploma the State Board of Education shall issue a first grade State certificate, good for five years. To the holders of these State certificates, the State Board of Education shall grant a life diploma, when said normal graduates have completed at least four years of successful instruction in the public schools of this or any other State. To those who have completed at least two-thirds of the course prescribed in the normal department of the State University, the Board of Regents may, upon proper recommendation, issue elementary diplomas. To the persons receiving this elementary diploma the State Board of Education shall grant a second grade State certificate to be effectual for such period as they, in their discretion, may deem proper. Upon proper recommendation the Board of Regents shall issue to those who worthily complete the full course of study in any other department of the University, not equivalent to a full University course, a diploma of graduation, but said diploma shall bear the name of the department it is issued from, and in no case to bear the heading of the full University diploma.

Duties Board
Regents, to
issue
diplomas.

Normal
school
diploma.

Duties State
Board of
Education.

CHAP. LXXXI.—*An Act to provide for the election of School Trustees and matters properly connected therewith.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION. 1. An election of School Trustees shall be held in each School District in the State on the fourth Monday in May, 1892, and at such election two Trustees shall be elected, one to serve two years and one to serve four years; *provided, however*, that in districts having a voting population at the last preceding general election of fifteen hundred or over, one Trustee shall be elected to serve two years and two to serve four years. The Trustees

School
Trustees,
elected how
and when.

School
Trustees,
Terms of.

elected to serve two years shall take office on the first Monday in January, A. D. 1893, and serve until the first Monday in July, 1894, and the Trustees elected to serve four years shall take office on the first Monday in January, 1893 and serve until the first Monday in July, 1896. At the election to be held in May, 1894, there shall be elected in each School District one Trustee to serve two years, and one to serve four years; *provided, however*, that in all districts having a voting population of fifteen hundred or over at the last general election, two Trustees shall be elected for four years, and one for two years, and the Trustees elected to serve four years shall take office on the first Monday in January, 1895, and serve until the first Monday in July, 1899, and those chosen to serve two years shall take office on the first Monday in January, 1893, and serve until the first Monday in July, 1895.

Election of
School
Trustees.

SEC. 2. At the school election to be held the fourth Monday in May, 1896, and every two years thereafter, there shall be elected one Trustee to serve four years, and one Trustee to serve two years; *provided*, however, that in School Districts having a voting population of fifteen hundred or over at the last general election there shall be elected two Trustees to serve four years and one to serve two years, and said Trustees shall take their office on the first Monday in July next succeeding their election, and hold until their successors are elected or appointed; *provided*, that in all counties having a voting population, at the last general election, of more than seven hundred and seventy-five, and not exceeding seven hundred and ninety, there shall be an election of School Trustees held on the fourth Monday in May, A. D. 1891, and every two years thereafter. There shall be elected at such election two Trustees to serve two years and one Trustee to serve four years, and at each election thereafter there shall be elected one Trustee to serve two years and one Trustee to serve four years. They shall take their office on the first Monday in July next succeeding their election.

Terms of

Vacancies,
how filled.

SEC. 3. In all cases where Trustees are not elected as provided in this Act, the County Superintendent of Schools shall fill vacancies by appointment.

Election
officers, how
appointed.

SEC. 4. All Judges and Inspectors of Election shall be appointed by the School Board in each district, and said Election Board shall issue certificates of election to those receiving the greatest number of votes cast in any election held under the provisions of this Act.

Notices to be
posted.

SEC. 5. Not less than ten days before the special election held under sections one and two of this Act, the Trustees in each district shall post notices in three public places in the district, which notice shall specify that there will be an election held at the school house of such district and the hours between which the polls shall be kept open. If, within five days of such election, the Trustees of any district shall have failed to post the notices required by this section, then any three electors of the district may give notice of such election, which notices shall be sufficient for the election required by this Act.

SEC. 6. The voting shall be by ballot, either written or printed, and when two or more Trustees are to be elected for different terms, the ballot shall designate such term, as long term and short term, respectively. Voting by ballot.

SEC. 7. Any person offering to vote may be challenged by any elector of the district, and the Judges of Election must thereupon administer to the person challenged an oath in substance as follows: You do swear that you are a citizen of the United States; that you are twenty-one years of age; that you have resided in this county thirty days, and in this School District thirty days next preceding this election, and that you have not before voted this day. If he take the oath prescribed in this section his vote must be received, otherwise his vote must be rejected. Illegally voting under this Act shall be punished the same as the law now provides for punishing offenses of this character. Voter may be challenged.

Penalties illegal voting.

SEC. 8. The Trustees must appoint the Inspectors and Judges of Election, and such other officers as may be necessary. If none are so appointed, or if they are not present at the time of opening the polls, the electors present may appoint them. Any such officers so appointed shall serve without compensation. Election officers, no pay.

CHAP. LXXXII.—*An Act to provide for procuring a portrait of the late Governor C. C. Stevenson.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. The sum of five hundred dollars is hereby appropriated out of any moneys in the State Treasury not otherwise appropriated, for the purchase of a framed portrait of the late Governor C. C. Stevenson, to be painted in oil colors artistically, after the style and manner of the other portraits of ex-Governors now in the Governor's office, and to be uniform in size therewith. Appropriation for portrait.

SEC. 2. Upon delivery of said portrait to the Secretary of State, and its acceptance by the Board of Examiners, the State Controller is hereby directed to draw his warrant in favor of the person named, for the sum of five hundred dollars, and the State Treasurer is hereby directed to pay the same. To be approved by Board of Examiners.

SEC. 3. The Board of Examiners shall procure the portrait provided for in this Act, of some photographer or artist resident of this State. Where procured.

CHAP. LXXXIII.—*An Act for the relief of Company "B," Nevada National Guard.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Relief Com-
pany B,
National
Guard.

SECTION 1. The sum of four hundred dollars is hereby appropriated out of any money in the General Fund of the State not otherwise appropriated, for the purpose of enabling Company "B," Nevada National Guard, to replace lockers, gun racks and other property destroyed by fire at Emmit Guard Armory, Virginia City, Nevada, on the morning of March fifteenth, eighteen hundred and ninety-one.

Duties Con-
troller and
Treasurer.

SEC. 2. The State Controller is hereby authorized and required to draw his warrant on the General Fund of the State in favor of Lieutenant D. L. Brown of Company "B," Nevada National Guard, for the sum of four hundred dollars, and the State Treasurer is hereby directed to pay the same.

CHAP. LXXXIV.—*An Act for the relief of T. H. Wells.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Relief of T.
H. Wells.

SECTION 1. The sum of ninety-three dollars and ten cents is hereby appropriated out of any money in the General Fund of the State, not otherwise appropriated, to pay to T. H. Wells the balance yet unpaid of his traveling expenses while District Judge in the years 1889 and 1890, said sum having been allowed by the State Board of Examiners.

Duties Con-
troller and
Treasurer.

SEC. 2. The Controller is hereby directed to draw his warrant in favor of T. H. Wells for said sum of ninety-three dollars and ten cents, and the State Treasurer is directed to pay the same.

CHAP. LXXXV.—*An Act to consolidate certain county offices in Esmeralda county, State of Nevada, to fix their compensation, and the compensation of other officers in said county.*

[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Sheriff
ex-officio
Assessor.

SECTION 1. At the general election held in the year A. D. 1894, and every two years thereafter, there shall be elected in Esmeralda county, State of Nevada, a Sheriff, who shall be *ex-officio* Assessor in and for said county. He shall take office

on the first Monday in January next succeeding his election, and he shall receive an annual salary of four thousand dollars, which shall be compensation in full for all his services as Sheriff and *ex-officio* Assessor, and he shall not employ any deputy to act in either of said capacities at the expense of said county. Salary of.

SEC. 2. On and after the first Monday in January, A. D. 1893, the County Clerk of Esmeralda county, State of Nevada, shall be *ex-officio* County Treasurer in and for said county, and he shall receive an annual salary of fifteen hundred dollars, which shall be compensation in full for all his services as such Clerk and *ex-officio* Treasurer, and he shall not employ any deputy to act in either of said capacities at the expense of said county. County Clerk
ex-officio
Treasurer,
salary of.

SEC. 3. On and after the first Monday in January, 1893, the County Recorder as *ex-officio* Auditor of Esmeralda county, Nevada, shall receive an annual salary of two thousand dollars, which shall be compensation in full for all his services as Recorder and *ex-officio* Auditor, and he shall not employ any deputy to act in either of said capacities at the expense of said county. County Recorder,
salary of.

SEC. 4. On and after the first Monday in January, A. D. 1893, the District Attorney as *ex-officio* Superintendent of Public Schools in and for Esmeralda county, State of Nevada, shall receive an annual salary of twelve hundred dollars, which shall be compensation in full for all his services as District Attorney and *ex-officio* Superintendent of Public Schools, and he shall not employ any deputy to act in either of said capacities at the expense of said county. District Attorney,
salary of.

SEC. 5. On and after the first Monday in January, 1893, the County Commissioners of Esmeralda county, Nevada, shall receive an annual salary of five hundred dollars, which shall be compensation in full for all their services; *provided*, that nothing in this section shall effect [affect] the Commissioners now in office. County Commissioners,
salary of.

SEC. 6. The several officers named in this Act who are required to collect and pay into the County Treasury all his [their] fees, percentages or compensation shall, on the first Monday in each month, file with the County Treasurer a full and accurate statement, under oath, of all fees and percentages or compensation of whatever nature or kind received in their several capacities during the preceding month, and shall also file a duplicate copy with the Board of County Commissioners, in which statement they shall set forth the causes in which and the services for which such compensations were received. And it shall be the duty of said officers to keep a book in which shall be entered the items of every kind and description of official services rendered by themselves or their deputies, and the time of rendering said services and the amount allowed by law and collected for each particular service. Said books shall be open to the inspection of the Board of County Commissioners and citizens at all times. Fees paid in
advance and
accounted
for.

SEC. 7. For a wilfull neglect or refusal to comply with any

Penalties.

or all of the provisions of this Act, any officer or officers herein named shall, on conviction, be subject to a fine not exceeding two thousand dollars, and to forfeit their offices, and to imprisonment in the State Prison not exceeding three years; *provided*, that nothing in this section shall be held to release them from giving any official bond required by law, or from any civil responsibility to any and all persons in relation to the business of their said offices that may be by other laws applicable to their official duties.

Civil damages.

SEC. 8. No officer named in this Act shall perform any services until the fees prescribed by law are paid; *and be it provided*, that if any salaried officer shall neglect or refuse to collect the legal fees for his services, he and his bondsmen shall be liable to pay double the amount of such fees not collected, together with costs of suit, to be recovered in any court of competent jurisdiction.

CHAP. LXXXVI.—*An Act to amend an Act entitled "An Act regulating the compensations of county officers in the several counties of this State, and other matters relating thereto," approved March 11, 1885.*

[Approved March 20, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section 13 of the above entitled Act is hereby amended so as to read as follows:

Salaries of county officers of Lander county.

Section thirteen. The Sheriff and *ex-officio* Assessor of Lander county shall continue to receive the same compensation for official services now provided by law. The County Clerk of Lander county, as such, and as *ex-officio* Clerk of the District Court, in and for said county, as *ex-officio* Clerk of the Board of County Commissioners, and as *ex-officio* Clerk of the Board of Equalization, in and for said county, shall receive an annual salary of twelve hundred dollars, payable in equal monthly payments. The County Recorder, as such, and as *ex-officio* Auditor, in and for said Lander county, shall receive an annual salary of eighteen hundred dollars, payable in equal monthly payments. The County Treasurer and *ex-officio* Tax Receiver, in and for said Lander county, shall receive an annual salary of nine hundred dollars, payable in equal monthly payments. The District Attorney, as such, and as *ex-officio* Superintendent of Public Schools, in and for said Lander county, shall receive an annual salary of eighteen hundred dollars, payable in equal monthly payments. The members of the Board of County Commissioners, in and for said Lander county, shall each receive an annual salary of four hundred dollars, payable in equal monthly payments. No salary provided for in this Act shall be paid in ad-

vance, and no officer or *ex-officio* officer mentioned in this Act shall be allowed to employ any deputy at the expense of said Lander county. All officers of said Lander county named in this Act, except the Sheriff and *ex-officio* Assessor, shall collect all legal fees, percentage and other compensation for their official services allowed by law, and pay the same into the treasury of said Lander county at the times and in the manner required by the Act of which this Act is amendatory, and shall in all respects conform to and be governed by sections sixteen to twenty-one, both inclusive, of said Act, and none of said officers shall be paid any salary or other compensation for official services when in arrears in making the payments into the treasury of said county, required by this Act.

Salaries not payable in advance.

Fees, how paid over.

SEC. 2. This Act shall not apply to or affect any of the present officers of said Lander county, but shall apply to, affect and govern their successors in office, and all Acts and parts of Acts so far only as in conflict with the provisions of this Act, are hereby repealed.

Not to apply to present incumbents.

Repeal.

CHAP. LXXXVII.—*An Act to amend an Act entitled "An Act to provide for the maintenance and supervision of the public schools," approved March 20, 1865.*

[Approved March 20, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section thirty of said Act is hereby amended to read as follows:

Section thirty. The School Trustees shall also have power: First—To unite two contiguous school districts in the same county or in adjoining counties, and to establish a union school, to be supported out of the funds belonging to their respective districts, and a school thus established shall be governed by a joint board composed of the Trustees of the combining districts. Second—To make arrangements with the Trustees of any adjoining district for the attendance of such children in the school of either district as may be best accommodated therein, and to transfer the school moneys due by apportionment to such children to the district in which they may attend school. The School Trustees of any district shall transfer to an adjoining district any child, together with all school moneys due by apportionment to such child, whenever the parent or guardian shall present a written request, accompanied by a written permit from the Board of School Trustees of the adjoining district. The provisions of this Act shall only apply to counties polling not less than twenty-five hundred votes at the last preceding general election.

Consolidation of schools.

Apply to certain counties.

CHAP. LXXXVIII.—*An Act to amend sections three, five and thirteen of an Act entitled "An Act to provide for the selection and sale of lands that have been or may hereafter be granted by the United States to the State of Nevada," approved March 12, 1885; as amended March 5, 1887, and further amended March 11, 1889.*

[Approved March 21, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section 3 of said above entitled Act, as amended, is hereby further amended so as to read as follows:

Price State
land.

Railroad
lands.

Applications
to purchase.

Section three. The price of all lands applied for after the approval of this Act, is hereby fixed at one dollar and twenty-five (\$1 25) cents per acre, except such lands within the limits of the Central Pacific railroad grant as have heretofore been or may hereafter be approved to the State as double minimum lands, the price of which is hereby fixed at two dollars and fifty (\$2 50) cents per acre, notwithstanding such lands have been or may hereafter be forfeited to the State; *provided*, that in cases of simultaneous applications to purchase the same lands, where neither party claims a preferred right, the price per acre shall be that offered by the highest bidder, as provided by section thirteen of this Act; *and further provided*, that nothing in this Act shall invalidate or change the condition of any completed sale or any contract which may have been entered into between the State and individual purchasers for the sale of any lands.

SEC. 2. Section 5 of said above entitled Act, as amended, is hereby further amended so as to read as follows:

Non-mineral
affidavit.

Duties Land
Register and
State Con-
troller.

Section five. Upon the application of any citizen of the United States or any person who has legally declared his intention to become such, to purchase lands not previously selected by the State, such applicant shall deposit with the State Land Register an affidavit, in due form, by the applicant or some other competent person, made before an officer having an official seal and legally authorized to administer oaths, that the lands described in the application are non-mineral in character, and such affidavit shall not refer to any lands not included in such application. The Land Register shall indorse upon each application the exact time of its receipt in his office, and shall certify to the State Controller that such person is entitled to apply for the lands, describing the same as in the application, which shall accompany the certificate, and said certificate shall state the amount necessary to purchase such lands. The Controller shall thereupon issue his order directing the State Treasurer to receive from such applicant such amount, placing the same in the proper fund, and upon such payment being made, the Treasurer shall issue his receipt in duplicate, describing the lands applied for, and he shall at the same time enter in his abstract of applications the name of the person so applying,

description of land, number and date of receipt, and amount paid by the applicant. Upon return of the application with the Treasurer's receipt to the Land Office, the Register shall file the same, and take prompt measures at the United States Land Office of the district in which such lands are situated to select, for the State, the lands described in such application. If, during a period of sixty days after the filing of any application, the State Land Register shall remain unable so to select any of the lands therein described, on account of conflicting entries or reservations in the United States Land Office, he shall cancel such application, so far as it concerns the unselectable lands therein described, and at once certify to the Controller and Treasurer each, that such applicant is entitled to the amount paid by him or her, on said unselectable lands, and the Controller shall draw his warrant upon the proper fund for the amount due such applicant, and the same shall be paid by the Treasurer. The State Land Register shall, at the same time, notify the applicant of such cancellation, and that the amount deposited thereon is subject to withdrawal as provided by law, and no subsequent application for lands embraced in such canceled application shall be certified by the State Land Register until due official notice shall have been received from the intending applicant, that the lands in question are subject to selection. Whenever purchase can be completed, in whole or in part, upon lands applied for, as in this section provided, the Land Register shall certify the same to the Controller and Treasurer each, and shall at once proceed to complete such sale. Should the Controller, upon the receipt of such certificate, find that any payment had been wrongfully apportioned, he shall issue his order directing the Treasurer to transfer such amount to its proper fund. If, by reason of the non-approval of the lands to the State, or other cause, the contemplated sale cannot be completed, in whole or in part, then, upon the demand of the applicant or his or her legal agent or assignee, the Land Register shall certify to the Controller and Treasurer each, that such applicant is entitled to the amount paid by him or her, and the Controller shall draw his warrant upon the proper fund for the amount due such applicant, and the same shall be paid by the Treasurer. The term citizen, as used in this Act, is held to mean and include females of lawful age.

Duties of
State
Treasurer.

Duties State
Land
Register.

Duties Con-
troller and
Treasurer.

Sec. 3. Section 13 of said above entitled Act, as amended, is hereby further amended so as to read as follows:

Section thirteen. An occupant or party in possession shall have a preferred right to purchase all the lands he or she may be entitled to purchase, under the provisions of this Act, for the period of six months after the date of filing in the State Land Office of the official plat or plats covering the survey, by the United States Government, of the land occupied or possessed by him or her. After the filing in the State Land Office of a formal application for lands not previously approved to the State, should one or more persons, each claiming a preferred right by reason of occupancy or possession, severally apply to purchase

Preferred
right,

Preferred
right.

Artesian
wells.

Contesting
preferred
right.

Duties State
officers on
simultan-
eous appli-
cations.

Duties Land
Register.

the same lands, the Register shall require each of such claimants to make and deposit, with his or her application; an affidavit affirming occupancy or possession thereof dating prior to the filing of the first existing application for the lands so claimed. An occupant or party in possession, as named in this Act and section, shall be deemed and considered to include any person, as defined in section five of this Act, who, after the approval of this Act, shall commence and prosecute with due diligence the sinking of an artesian well upon any unoccupied public lands, subject to selection by the State of Nevada, according to the requirements of an Act to encourage the sinking of artesian wells, approved March 5, 1887, and the Acts amendatory thereof and supplemental thereto; and every such person shall be entitled to all the rights and privileges of an occupant or party in possession, as to a preferred right to purchase, when he or she shall have complied with the provisions of said Act concerning said well and the requirements herein written, as to diligence in the prosecution of said work; and upon the proof being made before the proper court, as hereinafter provided, that said person has complied therewith, his or her preferred right shall date from the commencement of the sinking of said well. When two or more persons severally apply to purchase the same lands, the first applicant, although not claiming a preferred right to purchase, shall be entitled to appear and contest the right of an applicant to purchase under the claim of a preferred right. When two or more persons severally apply to purchase the same lands, neither claiming a preferred right, the first applicant shall be allowed to purchase. It shall be the duty of the State Land Register to notify the first existing applicant, or his or her attorney or other legal representative immediately upon the filing of a subsequent application for any portion of the lands embraced in his or her application. Such notice shall be given by registered letter through the United States mails. When two or more persons simultaneously apply to purchase the same lands, neither claiming a preferred right, the determination of the right to purchase shall be submitted to a Board, consisting of the State Controller, State Treasurer and State Land Register. The said Board shall designate a time to receive bids from the several applicants who have simultaneously applied to purchase the lands in question, and shall proceed to determine and award the right of purchase to the highest bidder. The Board shall direct the State Land Register to proceed toward the completion of such highest bidder's application. The money derived from such bids shall be added to the original deposit on each successful application. All cases of contest arising under the provisions of this Act from other causes than simultaneous applications, shall be certified, together with all the facts in his possession relating thereto, by the State Land Register to the District Court in and for the county in which the lands in dispute are situated, and the Land Register shall at the same time notify the contestants, by registered mail, of the certification of their cause to the proper court. When a cause shall have been

certified by the State Land Register to the District Court for trial, it shall be the duty of the Clerk of the court in which the action is pending, forthwith to notify the respective parties, and within forty days after proof of service of notice of such certification, the party making the contest shall file and serve upon the adverse party a complaint setting forth the facts upon which he or she claims to be entitled to purchase the lands. The adverse party shall, within twenty days after the service of the complaint, file an answer setting forth the facts relied upon. In case of default, the court shall proceed to hear and determine the controversy as upon a default in other cases. The notice, complaint and answer shall be served in the manner now provided by law for service of process in other cases. In case the party making the contest should neglect to file a complaint as herein provided, the first applicant shall be entitled to a judgment of the court upon the papers certified by the State Land Register, decreeing him or her to be entitled to purchase said lands. In case of the rendition of judgment under the provisions of this section, the Clerk of the court shall immediately transmit to the State Land Register a certified copy of said judgment. All costs in contested cases shall be paid by the parties litigant, as the Court or Judge may determine. Upon receiving the certificate of the Clerk of the court, or order of the Board, as hereinbefore provided, the State Land Register shall proceed with the successful applicant as if he or she alone had applied, and immediately cancel all other applications for the lands in question. It shall be the duty of the State Land Register to notify each unsuccessful applicant that his or her application has been canceled, and that the amount deposited thereon may be withdrawn from the State Treasury, as provided in section five of this Act.

Duties
County
Clerk.

Duty of
court.

Papers, how
served.

Costs, how
paid.

Duties
Land
Register.

CHAP. LXXXIX.—*An Act to provide for determining the rights of applicants who simultaneously apply to purchase the same lands from the State of Nevada.*

[Approved March 21, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

SECTION 1. A Board is hereby created which shall be known as the Board of Award of the State of Nevada, and shall consist of the State Controller, State Treasurer and State Land Register. Said Board shall organize by electing from their number a Chairman and Secretary. All meetings shall be held at the State Capitol. A majority of the Board shall constitute of a quorum.

Board of
Awards, how
organized.

SEC. 2. The powers and duties of said Board shall be: First—To prescribe rules in accordance with law, for their own

Powers and
duties of.

Powers and duties. government and the transaction of business. Second—To receive bids and determine the rights of all applicants who may have simultaneously applied to purchase the same lands from the State of Nevada.

SEC. 3. This Act shall take effect from and after its passage.

CHAP. XC.—*An Act reducing and regulating the salaries of certain State officers of the State of Nevada.*

[Approved March 21, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

Salaries State officers, 1896.

SECTION 1. From and after the first day of January, A. D. eighteen hundred and ninety-five, the following annual salaries shall be paid to the various State officers of this State, at the time and in the manner prescribed by law: To the Governor, four thousand dollars; to the Secretary of State, twenty-four hundred dollars; to the State Controller, twenty-four hundred dollars; to the State Treasurer, twenty-four hundred dollars; to the Attorney-General, two thousand dollars; to the Surveyor-General and *ex-officio* Land Register, twenty-four hundred dollars, payable out of the State School Fund; to the Superintendent of Public Instruction, one thousand dollars, payable out of the General School Fund; to the Superintendent of Public Instruction, as *ex-officio* Clerk of the Supreme Court, *ex-officio* State Librarian, *ex-officio* Curator of the State Museum and Secretary of the Board of Directors of the State Orphans' Home, fourteen hundred dollars.

Lieutenant-Governor, salary of.

SEC. 2. From and after the first day of January, A. D. eighteen hundred and ninety-five, the Lieutenant-Governor shall receive ten dollars per day when acting as President of the Senate, and eight dollars per day when acting as Governor, and such mileage as is paid to members of the Legislature.

CHAP. XCI.—*An Act to amend an Act to regulate the settlement of the estates of deceased persons, approved November 29, 1861.*

[Approved March 21, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

SECTION 1. Section 19 of said Act is hereby amended so as to read as follows :

Relating to wills.

Section nineteen. If any person appears and contests a will, he shall file a statement in writing of the grounds of his oppo-

sition. When any issue or issues of fact shall be joined in the Probate Court respecting the execution by the deceased of such last will and testament, under restraint or undue influence or fraudulent representations, or for any other cause affecting the validity of such will, the court shall proceed to try such issue or issues of fact, and shall be governed by the same rules as are provided by the law for the trial of issues of fact in the District Courts of the Territory; *provided, however*, that the court shall, upon the demand of either party to said contest, submit said issue or issues of fact to a jury.

Relating to wills.

Jury may be demanded.

SEC. 2. Section 130 of said Act is hereby amended so as to read as follows:

Section one hundred and thirty. Every executor or administrator shall, immediately after his appointment, cause to be published in some newspaper published in the county, if there be one, if not, then in such newspaper as may be designated by the Court, a notice to the creditors of the deceased, requiring all persons having claims against the deceased to exhibit them, with the necessary vouchers, within four months after the first publication of the notice to such executor or administrator, at the place of his residence or transaction of business, to be specified in the notice. Such notice shall be published as often as a Judge or Court shall direct, but not less than once a week for four weeks. The Court or Judge may also direct additional notice by publication or posting. In case such executor or administrator resign or be removed before the expiration of four months after the first publication of such notice, his successor shall give such notice only for the unexpired portion of the four months. After the notice shall have been given as required by the preceding section, a copy thereof, with the affidavit or affidavits of due application, or of the publication and posting may be filed, and upon such affidavit or affidavits or upon other testimony to the satisfaction of the court, a decree shall be made showing that due and legal notice to the creditors has been given, and directing that such decree be entered in the minutes of the court.

Creditors to exhibit claims in four months

Notice, how served.

SEC. 3. Section 131 of said Act is hereby amended so as to read as follows:

Section one hundred and thirty-one. If a claim be not presented within four months after the first publication of the notice, it shall be barred forever; *provided*, if it be not then due or if it be contingent, it may be presented within four months after it shall become due or absolute; *and provided, further*, that when it shall be made to appear, by the affidavit of the claimant, to the satisfaction of the executor or administrator and the Probate Judge, that the claimant had no notice, as provided in this Act, by reason of absence from this territory, it may be presented at any time before a decree of distribution is entered.

More time granted, when.

CHAP. XCII.—*An Act to provide for the organization and government of irrigation and water storage districts, and to provide for the acquisition of water and other property, and for the distribution of water thereby for irrigation purposes.*

[Approved March 23, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Irrigation
district may
be organ-
ized.

SECTION 1. Whenever a majority of the taxpayers, as shown by the last assessment roll, owning lands susceptible of irrigation from a common source, and by the same system of works, desire to provide for the irrigation of the same, they may propose the organization of an irrigation district under the provisions of this Act, and when so organized such district shall have the power conferred, or that may hereafter be conferred, by law upon such irrigation district.

Petition,
character of.

SEC. 2. A petition shall first be presented to the Board of County Commissioners of the county in which the lands, or the greater portion thereof, is situated, signed by the required number of freeholders of such proposed district, which petition shall set forth and particularly describe the proposed boundaries of such district, and shall pray that the same may be organized under the provisions of this Act. The petitioners must accom-

Bond and
petition.

pany the petition with a good and sufficient bond, to be approved by the said Board of County Commissioners, in double the amount of the probable cost of organizing such district, conditioned that the bondsmen will pay all said costs in case said organization shall not be effected. Such petition shall be presented at a regular meeting of said Board, and shall be published for at least two weeks before the

Petition to
be publish'd

time at which the same is to be presented, in some newspaper printed and published in the county where said petition is presented, in case a newspaper is published in such county, which shall be designated by said Board as the paper most likely to impart notice of the hearing of said petition, and, in case no newspaper is published in said county, then by posting notices of such application in at least three public places within said proposed district, of the date of the hearing of said petition, which said notice shall state the time of the meeting of said Board when said petition will be heard, and describe the territory to be embraced in such proposed district. When such petition is presented, the said Board of County Commissioners shall hear the same, and may adjourn such hearing from time to time, not exceeding four weeks in all; and on the final hearing may make such changes in the proposed boundaries as they may find to be proper, and shall establish and define such boundaries; *provided*, that said Board shall not modify said boundaries so as to except from the operation of this Act any territory within the boundaries of the

Duties
County
Commis-
sioners.

district proposed by said petitioners which is susceptible of irrigation by the same system of works applicable to the other lands in such proposed district, nor shall any lands which will not, in the judgment of the said Board, be benefited by irrigation by said system, be included within such district; *provided*, that any person whose lands are susceptible of irrigation from the same source shall, upon application of the owner to said Board, be entitled to have such lands included in said district. Said Board shall also make an order dividing said district into five divisions as nearly equal in size as may be practicable, which shall be numbered first, second, third, fourth and fifth, and once [one] director shall be elected from each district. Said Board of County Commissioners shall then give notice of an election to be held in such proposed district, for the purpose of determining whether or not the same shall be organized under the provisions of this Act. Such notice shall describe boundaries so established, and shall designate the name of such proposed district, and said notice shall be published, or posted as hereinbefore prescribed, at least three weeks prior to such election; and if any portion of such proposed district lie within another county or counties, then said notice shall be published or posted within each of said counties, in the manner hereinbefore prescribed. Such notice shall require the electors to cast ballots which shall contain the words: "Irrigation District—Yes," or, "Irrigation District—No," or words equivalent thereto; and also the names of persons to be voted for to fill the various elective offices hereinafter prescribed. No person shall be entitled to vote at any election held under the provisions of this Act unless he shall possess all the qualifications required of electors under the general election laws of this State, and whose name shall have been enrolled upon the registration books within said district at the last general election preceding such election, or whose name shall have been registered upon the books of registration within said district for the general election then next ensuing.

Duties
County
Commissioners.

Irrigation
districts,
how divided

Notice of
election to
be given.

Posting
notices.

Qualified
electors.

SEC. 3. Such election shall be conducted in accordance with the general election laws of the State; *provided*, that no particular form of ballot shall be required. The said Board of County Commissioners shall meet on the second Monday next succeeding such election, and proceed to canvass the votes cast thereat, and if, upon such canvass, it appear that at least two-thirds of all the votes cast are "Irrigation District—Yes," the said Board shall, by an order entered on their minutes, declare such territory duly organized as an irrigation district, under the name and style theretofore designated, and shall declare the persons receiving, respectively, the highest number of votes for such several offices, to be duly elected to such offices. Said Board shall cause a copy of such order, duly certified, to be immediately filed for record in the office of the County Recorder, of each county in which any portion of such lands are situated, and must also immediately forward a copy thereof to the Clerk of the Board of County Commissioners of each of the counties in which any portion of the district may lie; and no Board of

Election,
how con-
ducted.

Duties
County
Commis-
sioners.

Powers and
duties of
Board of
Directors.

County Commissioners of any county including any portion of such district shall, after the date of the organization of such district, allow another district to be formed including any of the lands in such district, without the consent of the Board of Directors thereof; and from and after the date of such filing, the organization of such district shall be complete, and the officers thereof shall be entitled to enter immediately upon the duties of their respective offices, upon qualifying according to law, and shall hold such offices, respectively, until their successors are elected and qualified. For the purposes of the election above provided for, the said Board of County Commissioners must establish a convenient number of election precincts in said proposed district, and define the boundaries thereof, which said precincts may thereafter be changed by the Board of Directors of such district.

Election to be
held, for
what pur-
pose.

SEC. 4. An election shall be held in such district on the first Tuesday in April, 189—, and on the first Tuesday in April in each second year thereafter, at which an Assessor, a Collector, and a Treasurer, and a Board of five Directors for the district shall be elected. The person receiving the highest number of votes for any office to be filled at such election shall be declared elected thereto. Within ten days after receiving their certificates of election, hereinafter provided for, said officers shall take and subscribe the official oath and file the same in the office of the Board of Directors. The Assessor shall execute an official bond in the sum of ten thousand dollars, and the Collector an official bond in the sum of twenty thousand dollars, and the district Treasurer an official bond in the sum of fifty thousand dollars; each of said bonds to be approved by the Board of Directors; and each member of said Board of Directors shall execute an official bond in the sum of twenty-five thousand dollars, which said bond shall be approved by the Judge of the District Court of the State of Nevada for said county wherein said organization was effected, and shall be recorded in the office of the County Recorder thereof, and filed with the Secretary of said Board. All official bonds herein provided for shall be in form prescribed by law for the official bonds of county officers.

Bonds of the
several
officers, how
approved.

Notices of
election,
posted.

SEC. 5. Fifteen days before any election held under this Act, subsequent to the organization of any district, the Secretary of the Board of Directors shall cause notices to be posted in three public places in each election precinct of the time and place of holding the election, and shall also post a general notice of the same in the office of said Board, which shall be established and kept at some fixed place, to be determined by said Board, specifying the polling places of each precinct. Prior to the time for posting the notices, the Board must appoint, for each precinct, from the electors thereof, one Inspector and two Judges, who shall constitute a Board of Election for such precinct. If the Board fail to appoint a Board of Election, or the members appointed do not attend at the opening of the polls on the morning of election, the electors of the precinct present at that hour may appoint the Board, or supply the place of an

Election
officers,
appointed.

absent member thereof. The Board of Directors must, in its order appointing the Board of Election, designate the house or place within the precinct where the election must be held.

SEC. 6. The Inspector shall be Chairman of the Election Board, and may: First—Administer all oaths required in the progress of an election. Second—Appoint Judges and Clerks if, during the progress of an election, any Judges or Clerk ceases to act. Any member of the Board of Election, or any Clerk thereof, may administer and certify oaths required to be administered during the progress of an election. The Board of Election of each precinct must, before opening the polls, appoint two persons to act as Clerks of the election. Before opening the polls, each member of the Board and each Clerk must take and subscribe an oath to faithfully perform the duties imposed upon them by law. Any elector of the precinct may administer and certify such oath. The polls must be open one hour after sunrise on the morning of the election and be kept open until sunset, when the same must be closed. The provisions of the statutes of this State, concerning the form of ballots to be used, shall not apply to elections held under this Act.

Election officers may administer oaths.

Clerks, how appointed.

Time to open polls.

SEC. 7. Voting may commence as soon as the polls are open, and may be continued during all the time they remain open, and shall be conducted as nearly as practicable in accordance with the provisions of the general election laws of this State, in force at the time of such election. As soon as the polls are closed the Judges shall open the ballot box and commence counting the votes; and in no case shall the ballot box be removed from the room in which the election is held until all the ballots have been counted. The counting of ballots shall in all cases be public. The ballots shall be taken out, one by one, by the Inspector or one of the Judges, who shall open them and read aloud the names of each person contained therein, and the office for which every such person is voted for. Each Clerk shall write down each office to be filled and the name of each person voted for, for such office, and shall keep the number of votes by tallies as they are read aloud by the Inspector or Judge. The counting of votes shall be continued without adjournment until all have been counted.

Duties election officers.

SEC. 8. As soon as all the votes are read off and counted a certificate shall be drawn up on each of the papers containing the poll list and tallies, or attached thereto, stating the number of votes each one voted for has received, and designating the office to fill which he was voted for, which number shall be written in figures and words at full length; each certificate shall be signed by the Clerk, the Judge, and the Inspector. One of said certificates, with the poll list and the tally paper to which it is attached, shall be retained by the Inspector and preserved by him at least six months. The ballots shall be strung upon a cord or thread by the Inspector, during the counting thereof, in the order in which they are entered on the tally list by the Clerks; and said ballots, together with the other of said certificates, with the poll list and tally paper to which it is attached, shall be sealed by the Inspector in the presence of the Judges

Certificates of election, how formed.

Disposition of ballots.

Disposition
of ballots.

and Clerks, and indorsed "Election returns of (naming the precinct) precinct," and be directed to the Secretary of the Board of Directors, and shall be immediately delivered by the Inspector, or by some other safe and responsible carrier designated by said Inspector, to said Secretary, and the ballots shall be kept unopened for at least six months, and if any person be of the opinion that the vote of any precinct has not been correctly counted, he may appear on the day appointed for the Board of Directors to open and canvass the returns, and demand a recount of the vote of the precinct that is so claimed to have been incorrectly counted.

Election re-
turns, how
and when
canvassed.

SEC. 9. No list, tally paper or certificate returned from any election shall be set aside or rejected for want of form, if it can be satisfactorily understood. The Board of Directors must meet at its usual place of meeting, on the first Monday after each election, to canvass the returns. If, at the time of meeting, the returns from each precinct in the district in which the polls were opened have been received, the Board of Directors must then and there proceed to canvass the returns; but if all the returns have not been received, the canvass must be postponed from day to day until all the returns have been received, or until six postponements have been had. The canvass must be made in public, and by opening the returns and ascertaining the vote of the district, for each person voted for, and declaring the result thereof.

Record;
what to
show.

SEC. 10. The Secretary of the Board of Directors must, as soon as the result is declared, enter in the record of said Board a statement of such result, which statement must show:

First—The whole number of votes cast in the district and in each division of the district.

Second—The names of the persons voted for.

Third—The office to fill which each person was voted for.

Fourth—The number of votes given in each precinct to each of such persons.

Fifth—The number of votes given in each division for the office of Director, and the number of votes given in the district for the offices of Assessor, Collector and Treasurer.

Vacancies,
how filled.

The Board of Directors must declare elected the persons having the highest number of votes given for each office. The Secretary must immediately make out and deliver to such person a certificate of election, signed by him and authenticated with the seal of the Board. In case of a vacancy in the office of Assessor, Collector, or Treasurer, the vacancy shall be filled by appointment of the Board of Directors. In case of a vacancy in the office of Director, the vacancy shall be filled by appointment by the Board of County Commissioners of the county where the office of said Board of Directors is situated, from the division in which the vacancy occurred. An officer appointed as above provided shall hold his office until the next regular election for said district, and until his successor is elected and qualified.

SEC. 11. On the first Tuesday in May next following their election, the Board of Directors shall meet and organize as a

Board, elect a President from their number, and appoint a Secretary. The Board shall have the power, and it shall be their duty, to manage and conduct the business and affairs of the district, make and execute all necessary contracts, employ and appoint such agents, officers and employes as may be required, and prescribe their duties, establish equitable by-laws, rules and regulations for the distribution and use of water among the owners of said land, and, generally, to perform all such acts as shall be necessary to fully carry out the purposes of this Act. The said by-laws, rules and regulations must be printed in convenient form for distribution in the district. And it is hereby expressly provided that all waters distributed for irrigation purposes shall be apportioned ratably to each land owner, upon the basis of the ratio which the last assessment of such owner for district purposes within said district bears to the whole sum assessed upon the district; *provided*, that any land owner may assign the right to the whole or any portion of the waters so apportioned to him.

Duties and
powers of
Board.

SEC. 12. The Board of Directors shall hold a regular monthly meeting in their office, on the first Tuesday in every month, and such special meetings as may be required for the proper transaction of business; *provided*, that all special meetings must be ordered by a majority of the Board. The order must be entered of record, and five days notice thereof, by the Secretary, must be given to each member not joining in the order. The order must specify the business to be transacted, and none other than that specified shall be transacted at such special meeting. All meetings of the Board must be public, and three members shall constitute a quorum for the transaction of business, but on all questions requiring a vote there shall be a concurrence of at least three members of said Board. All records of the Board shall be open to the inspection of any elector during business hours. The Board, and its agents and employes, shall have the right to enter upon any land in the district to make surveys, and may locate the line for any canal or canals, and the necessary branches for the same, on any of said lands which may be deemed best for such location. Said Board shall have the right to acquire, either by purchase or condemnation, all lands and waters and other property necessary for the construction, use, supply, maintenance, repair, and improvement of said canal or canals and works, including canals and works constructed and being constructed by private owners, lands for reservoirs, for the storage of needful waters and all necessary appurtenances; *provided*, that nothing contained in this section shall authorize any interference with or condemnation of any canal or water right, the right to which has vested prior to the organization of any district under the provisions of this Act. In case of purchase, the bonds of the district hereinafter provided for may be used at their par value in payment; and, in case of condemnation, the Board shall proceed, in the name of the district, under the provisions of an Act of the Legislature of the State of Nevada, entitled "An Act to allow any person or persons to divert the water of any river or stream and

May enter
and con-
demn lands.

Right of
way.

run the same through any ditch or flume, and to provide for the right of way through the lands of others," approved March 3, 1866, and all Acts amendatory thereof or supplemental thereto. Said Board may also construct the necessary dams, reservoirs and works for the collection of water for said district, and do any and every lawful act necessary to be done, that sufficient water may be furnished to each land owner in said district for irrigation or other beneficial purposes. The use of all water required for the irrigation of the lands of any district formed under the provisions of this Act, together with the rights of way for canals and ditches, sites for reservoirs and all other property required in fully carrying out the provisions of this Act, is hereby declared to be a public use, subject to the regulation and control of the State in the manner prescribed by law.

Board may
hold prop-
erty in trust.

Sec. 13. The legal title to all property acquired under the provisions of this Act shall immediately, and by operation of law, vest in such irrigation district, and shall be held by such district in trust for and is hereby dedicated and set apart to the uses and purposes set forth in this Act; and said Board is hereby authorized and empowered to hold, use, acquire, manage, occupy and possess said property as herein provided.

Board may
be party to
suits in
court.

Sec. 14. Said Board is hereby authorized and empowered to take conveyances and other assurances for all property acquired by it, under the provisions of this Act, in the name of such irrigation district, to and for the uses and purposes herein expressed, and to institute and maintain any and all actions and proceedings, suits at law or in equity necessary or proper to fully carry out the provisions of this Act, or to enforce, maintain, protect or preserve any and all rights, privileges and immunities created by this Act or acquired in pursuance thereof; and in all courts, actions, suits or proceedings the said Board may sue, appear and defend in person or by attorneys and in the name of such irrigation district.

How to raise
funds.

Sec. 15. For the purpose of constructing necessary irrigation canals, reservoirs and works, and acquiring the necessary property and rights therefor, and otherwise carrying out the provisions of this Act, the Board of Directors of any such district must, as soon as such district has been organized, as may be practicable, estimate and determine the amount of money necessary to be raised, and shall immediately thereupon call a special election, at which shall be submitted to the electors of such district possessing the qualifications prescribed by this Act, the question whether or not the bonds of said district shall be issued in the amount so determined. Notice of such election must be given, by posting notices in three public places in each election precinct in said district for at least twenty days, and also by publication of such notice in some newspaper published in the county, if any newspaper be published therein, where the office of the Board of Directors of such district is kept, once a week for at least three successive weeks. Such notices must specify the time of holding the election, the amount of bonds proposed to be issued, and said election must be held and the result thereof determined and declared, in all respects, as

Election,
how con-
ducted.

nearly as practicable in conformity with the provisions of this Proviso. Act, governing the election of officers; *provided*, that no informalities in conducting such an election shall invalidate the same if the election shall have been otherwise fairly conducted. At such election the ballots shall contain the words "Bonds—Yes," or "Bonds—No," or words equivalent thereto. If a majority "Bonds—Yes," the Board of Directors shall immediately cause bonds in said amount to be issued. Said bonds shall be payable in lawful money of the United States, in installments as follows, to-wit: At the expiration of eleven years, not less than five per cent. of said bonds; at the expiration of twelve years, not less than six per cent.; at the expiration of thirteen years, not less than seven per cent.; at the expiration of fourteen years, not less than eight per cent.; at the expiration of fifteen years, not less than nine per cent.; at the expiration of sixteen years, not less than ten per cent.; at the expiration of seventeen years, not less than eleven per cent.; at the expiration of eighteen years, not less than thirteen per cent.; at the expiration of nineteen years, not less than fifteen per cent., and for the twentieth year a percentage sufficient to pay off said bonds. The bonds shall bear interest at the rate of six per cent. per annum, payable semi-annually on the first day of January and July of each year. The principal and interest shall be payable at the office of the treasurer of the district. Said bonds shall be each of the denomination of not less than one hundred dollars nor more than five hundred dollars, and shall be negotiable in form, signed by the President and Secretary, and the seal of the Board of Directors shall be affixed thereto. They shall be numbered consecutively as issued, and bear date at the time of their issuance. Coupons for the interest shall be attached to each bond, signed by the Secretary. Said bonds shall express on their face that they were issued by authority of this Act, stating its title and date of approval. The Secretary shall keep a record of the bonds sold, their number, the date of sale, the price received, and the name of the purchaser.

Style of
bonds.

SEC. 16. The Board may sell said bonds from time to time in such quantities as may be necessary and most advantageous, to raise money for the construction of said canals, reservoirs and works, the acquisition of said property and rights, and otherwise to fully carry out the object and purposes of this Act. Before making any sale the Board shall, at a meeting, by resolution, declare its intention to sell a specified amount of the bonds, and the day and hour and place of such sale, and shall cause such resolution to be entered in the minutes, and notice of the sale to be given, by publication thereof, at least twenty days, in a daily newspaper published in each of the cities of San Francisco and Salt Lake, and in at least three daily newspapers published in the State of Nevada, to be designated by said Board, and in any other newspaper which the said Board, in its discretion, may deem advisable. The notice shall state that sealed proposals will be received by the Board, at their office, for the purchase of bonds, till the day and hour named in the

Bonds may
be sold, how
and when.

Bonds, how
sold.

resolution. At the time appointed, the Board shall open the proposals and award the purchase of the bonds to the highest bidder, and may reject all bids; but said Board shall, in no event, sell any of the said bonds for less than ninety per cent. of the face value thereof. The proceeds of such sales shall constitute a Construction Fund, for the purpose of carrying out the provisions of this Act.

Bonds, how
paid.

SEC. 17. Said bonds, and the interest thereon, shall be paid by revenue derived from an annual assessment upon the real property of the district, and all real property in the district shall be and remain liable to be assessed for such payment as hereinafter provided.

SEC. 18. The Assessor must, between the first Monday in March and the first Monday in June in each year, assess all real property in the district to the persons who own, claim, have the possession or control thereof, at its full cash value. He must prepare an assessment book, with appropriate headings, in which must be listed all such property within the district, in which must be specified in separate columns, under the appropriate head:

Property,
how
assessed.

First—The name of the person to whom the property is assessed. If the name is not known to the Assessor, the property shall be assessed to "unknown owners.

Second—Land by township, range, section, or fractional section, and when such land is not a congressional division or sub-division, by metes and bounds, or other description sufficient to identify it, giving an estimate of the number of acres, locality, and the improvements thereon.

Third—City and town lots, naming the city or town, and the number and block, according to the system of numbering of such city or town, and the improvements thereon.

Fourth—The cash value of real estate, other than city or town lots.

Fifth—The cash value of improvements on real estate.

Sixth—The cash value of city and town lots.

Seventh—The cash value on [of] improvements on city and town lots.

Eighth—The cash value of improvements on real estate assessed to persons other than the owners of the real estate.

Ninth—The total value of all property assessed.

Tenth—The total value of all property after equalization by the Board of Directors.

Eleventh—Such other things as the Board of Directors may require.

Deputy
Assessor,
pay of.

SEC. 19. The Board of Directors may, in their discretion, allow the Assessor a deputy, to be appointed by him, if in the judgment of the Board they deem it necessary to complete the assessment within the time herein prescribed. The Board shall fix the compensation and the length of time he shall serve, which shall be paid out of the treasury of the district. The compensation shall not exceed four dollars per day for each deputy for the time actually engaged, nor must any allowance

be made but for work done between the first Monday in March and the first Monday in August in each year.

Deputy,
pay of.

SEC. 20. On or before the first Monday in August in each year, the Assessor must complete his assessment book and deliver it to the Secretary of the Board, who must immediately give notice thereof, and of the time the Board of Directors, acting as a Board of Equalization, will meet to equalize assessments, by publication in a newspaper published in each of the counties comprising the district (provided any newspapers are published therein), if not by posting three notices in each election precinct in said district. The time fixed for the meeting shall not be less than twenty nor more than thirty days from the first publication of the notice, and in the meantime the assessment book must remain in the office of the Secretary for the inspection of all persons interested.

Duties of
Directors.

SEC. 21. Upon the day specified in the notice required by the preceding section for the meeting, the Board of Directors, which is hereby constituted a Board of Equalization for that purpose, shall meet and continue in session from day to day as long as may be necessary, not to exceed ten days, exclusive of Sundays, to hear and determine such objections to the valuation and assessment as may come before them, and the Board may change the valuation as may be just. The Secretary of the Board shall be present during the sessions and note all changes made in the valuation of property, and in the names of the persons whose property is assessed, and within ten days after the close of the session, he shall have the total values, as finally equalized by the Board, entered into columns and added.

Directors as
a Board of
Equalization

SEC. 22. The Board of Directors shall then levy an assessment sufficient to raise the annual interest on the outstanding bonds, and at the expiration of ten years after the issuing of bonds by the Board, must increase said assessment for the ensuing ten years in the following percentage of the principal of the whole amount of bonds then outstanding, to-wit: For the eleventh year, five per cent.; for the twelfth year, six per cent.; for the thirteenth year, seven per cent.; for the fourteenth year, eight per cent.; for the fifteenth year, nine per cent.; for the sixteenth year, ten per cent.; for the seventeenth year, eleven per cent.; for the eighteenth year, thirteen per cent.; for the nineteenth year, fifteen per cent., and for the twentieth year, a percentage sufficient to pay off such [said] bonds. The Secretary of the Board must compute and enter in a separate column of the assessment book the respective sums, in dollars and cents, to be paid as an assessment upon the property therein enumerated. When collected, the assessment shall be paid into the district treasury, and shall constitute a special fund, to be called the "Bond Fund of — Irrigation District." In case of the neglect or refusal of the Board of Directors to cause such assessment and levy to be made as in this Act provided, then the assessment of property made by the County Assessor and the County Board of Equalization shall be adopted, and shall be the basis of assessment for the district, and the Board of County Commissioners of the county in which the office of the Board of

Bonds, how
provided for

Duty of
County Com-
missioners.

Duty of
County Com-
missioners.

Directors is situated shall cause an assessment roll for said district to be prepared, and shall make the levy required by this Act, in the same manner and with like effect as if the same had been made by said Board of Directors, and all expenses incident thereto shall be borne by such district. In case of the neglect or refusal of the Collector or Treasurer of the district to perform the duties imposed by law, then the Tax Collector and Treasurer of the county in which the office of the Board of Directors is situated must, respectively, perform such duties, and shall be accountable therefor upon their official bonds as in other cases.

Assessment
a lien on
real prop-
erty.

SEC. 23. The assessment upon real property is a lien against the property assessed, from and after the first Monday in March, for any year, and such lien is not removed until the assessments are paid or the property sold for the payment thereof.

Duties Sec-
retary and
Collector.

SEC. 24. On or before the first day of November the Secretary must deliver the assessment book to the Collector of the district who shall, within twenty days, publish a notice in a newspaper published in each of the counties comprising the district, if there be lands situated in more than one county in such district, (if there be any newspaper published therein, and if not, then by posting notices as hereinbefore provided), that said assessments are due and payable, and will become delinquent at six o'clock p. m. on the last Monday of December next thereafter; and that unless paid prior thereto ten per cent. will be added to the amount thereof, and also the time and place at which payments of assessments may be made. The notice shall also specify a time and place within each election precinct of the district, when and where the Collector will attend to receive payment of assessments, and shall be published or posted as hereinbefore provided, for at least fifteen days prior to such date in each precinct in said district. The Collector must attend at the time and place specified in the notice to receive assessments, which must be paid in lawful money of the United States. He must mark the date of payment of any assessment in the assessment book opposite the name of the person paying, and give a receipt to such person, specifying the amount of the assessment and the amount paid, with a description of the property assessed. On the last Monday of December, at six o'clock p. m. of said day, all unpaid assessments are delinquent, and thereafter the Collector must collect thereon, for the use of the district, an addition of ten per cent.

Delinquent
list to be
published.

SEC. 25. On or before the first day of February, the Collector must publish the delinquent list, which must contain the names of the persons and description of the property delinquent, and the amount of the assessments and costs due opposite each name and description. He must append to and publish with the delinquent list a notice that unless the assessments delinquent, together with the costs and percentage, are paid, the real property, upon which such assessments are a lien, will be sold at public auction. The publication must be made once a week for three successive weeks, in a newspaper published in each of the counties comprised in the district (if any newspaper be pub-

lished therein, if not, by posting notices in three public places in each election precinct where property is to be sold, one of which notices shall be upon the property which is offered for sale). The publication or posting must designate the time and place of sale. The time of sale must not be less than twenty-one nor more than twenty-eight days from the first publication or posting of the notices, and the place must be at some point designated by the Collector.

Delinquent
list to be
published.

SEC. 26. The Collector must collect, in addition to the assessments due on the delinquent list and ten per cent. added, fifty cents on each lot, piece or tract of land separately assessed, one-half of which must go to the district and the other to the Collector for preparing the list. On the day fixed for the sale, or some subsequent day to which he may have postponed it, of which he must give notice, the Collector, between the hours of 10 o'clock A. M. and 3 o'clock P. M., must commence the sale of the property advertised, commencing at the head of the list and continuing alphabetically, or in the numerical order of the lots, or blocks, until completed. He may postpone the day of commencing the sales, or the sale, from day to day, but the sale must be completed within three weeks from the day first fixed.

Duties of
Collector.

SEC. 27. The owner or person in possession of any real estate offered for sale for assessments due thereon may designate, in writing, to the Collector, prior to the sale, what portion of the property he wishes sold, if less than the whole; but if the owner or possessor does not, then the Collector may designate it, and the person who will take the least quantity of land, or in case an undivided interest is assessed, then the smallest portion of the interest, and pay the assessment and costs due, including one dollar for the publication of each name and two dollars to the Collector for the duplicate certificate of sale, is the purchaser. If the purchaser does not pay the assessments and costs before ten o'clock A. M. the following day, the property, on the next sale day, must be re-sold for the assessments and costs. But in case there is no purchaser, in good faith, for the same on the first day that the property is offered for sale, then, when the property is offered thereafter for sale, and there is no purchaser, in good faith for the same, the whole amount of the property assessed shall be struck off to the irrigation district within which such lands are situated as the purchaser, and the duplicate certificate delivered to the Treasurer of the district and filed by him in his office. No charge shall be made for the duplicate certificate where the district is the purchaser, and, in such case, the Collector shall make an entry, "Sold to the district," and he shall be credited with the amount thereof in his settlement. An irrigation district, as a purchaser at such sale, shall be entitled to the same rights as a private purchaser, and the title so acquired by the district, subject to the right of redemption herein provided, may be conveyed by deed, executed and acknowledged by the President and Secretary of said Board; *provided*, that authority to so convey must be conferred by resolution of the Board, entered on its minutes, fixing the

Property
sold, how
and when.

Conveyances
made.

Price fixed. price at which such sale may be made, and such conveyance shall not be made for a less sum than the reasonable market value of such property. After receiving the amount of assessments and costs, the Collector must make out in duplicate a certificate, dated on the day of sale, stating (when known) the names of the person assessed, a description of the lands sold, the amount paid therefor, that it was sold for assessments, giving the amount and year of the assessment, and specifying the time when the purchaser will be entitled to a deed. The certificate must be signed by the Collector, and one copy delivered to the purchaser and the other filed in the office of the County Recorder of the county in which the land is situated.

Assessment lien. SEC. 28. The Collector, before delivering any certificate, must in a book enter a description of the land sold, corresponding with the description in the certificate, the date of the sale, purchasers' names, and amounts paid, regularly number [numbered], the description on the margin of the book, and put a corresponding number on each certificate. Such book must be open to public inspection, without fee, during office hours when not in actual use. On filing the certificate with such County Recorder, the lien of the assessments vests in the purchaser, and is only divested by the payment to him, or to the Collector for his use, of the purchase money, and two per cent. per month from the day of the sale until redemption.

Redemption how and when made. SEC. 29. Redemption of the property sold may be made by the owner, or party in interest, within six months from the day of the purchase. Redemption must be made in lawful money of the United States, and when made to the Collector he must credit the amount paid to the person named in the certificate, and pay it on demand to the person or his assignees. In each report the Collector makes to the Board of Directors he must name the person entitled to redemption money, and the amount due to each. On receiving the certificate of sale the County Recorder must file it and make an entry in a book similar to that required of the Collector. On the presentation of the receipt of the person named in the certificate, or of the Collector for his use, of the total amount of the redemption money, the Recorder must mark the word "Redeemed," the date, and by whom redeemed on the certificate and on the margin of the book where the entry of the certificate is made. If the property is not redeemed within six months from the date of the sale, the Collector, or his successor in office, must make to the purchaser, or his assignee, a deed of the property, reciting in the deed substantially the matters contained in the certificate, and that no person redeemed the property during the time allowed by law for its redemption. The Collector shall receive from the purchaser two dollars for making such deed and pay the same into the treasury for the use of the district.

Deed shows what. SEC. 30. The matter recited in the certificate of sale must be recited in the deed, and such deed duly acknowledged or proved is prima facie evidence that:

First—The property was assessed as required by law.

Second—That the property was equalized as required by law.

Third—That the assessments were levied in accordance with law. Deed shows what.

Fourth—The assessments were not paid.

Fifth—At a proper time and place the property was sold as prescribed by law, and by the proper officer.

Sixth—The property was not redeemed.

Seventh—The person who executed the deed was the proper officer. Such deed, duly acknowledged or proved, is (except as against actual fraud) conclusive evidence of the regularity of all the proceedings from the assessment by the Assessor, inclusive, up to the execution of the deed. The deed conveys to the grantee the absolute title to the lands described therein free of all incumbrances, except when the land is owned by the United States or this State, in which case it is prima facie evidence of the right of possession. Deed conveys what.

SEC. 31. The assessment book, or delinquent list, or a copy thereof, certified by the Collector, showing unpaid assessments against any person or property, is prima facie evidence of the assessment, the property assessed, the delinquency, the amount of assessment due and unpaid, and that all the forms of law in relation to the assessment and levy of such assessments have been complied with.

SEC. 32. When land is sold for assessments, correctly imposed, as the property of a particular person, no misnomer of the owner, or supposed owner, or other mistake relating to the ownership thereof, effects the sale or renders it void or voidable.

SEC. 33. On the first Monday in each month the Collector must settle with the Secretary of the Board for all moneys collected for assessments, and pay the same over to the Treasurer, and within six days thereafter he must deliver to and file in the office of the Secretary a statement, under oath, showing: Duties of Collector.

First—An account of all his transactions and receipts since his last settlement.

Second—That all money collected by him, as Collector, has been paid.

The Collector shall file in the office of the Secretary, on said first Monday in each month, the receipt of the Treasurer for the money so paid. The money so collected, together with surplus moneys collected for rents, tolls and from other sources as provided for in section thirty-seven of this Act, shall constitute a Bond Fund to be used for the payment of the bonds and the interest thereon.

SEC. 34. Upon the presentation of the coupons due, to the Treasurer, he shall pay the same from said Bond Fund. Whenever, after ten years from the issuance of said bonds, said fund shall amount to the sum of ten thousand dollars, the Board of Directors may direct the Treasurer to pay such an amount of said bonds not due as the money in said fund will redeem, at the lowest value at which they may be offered for liquidation, after advertising for at least four weeks in some daily newspaper in each of the cities hereinbefore named, and in any other newspaper which said Board may deem advisable, for sealed proposals for the redemption of said bonds. Said pro- Coupons, how paid. Bonds, how paid.

Bonds, how
paid.

posals shall be opened by the Board in open meeting, at a time to be named in the notice, and the lowest bid for said bonds must be accepted; *provided*, that no bond shall be redeemed at a rate above par. In case the bids are equal, the lowest numbered bond shall have the preference. In case none of the holders of said bonds shall desire to have the same redeemed, as herein provided for, said money shall be invested by the Treasurer, under the direction of the Board, in United States gold-bearing bonds or the bonds of the State, which shall be kept in said "Bond Fund," and may be used to redeem said district bonds whenever the holders thereof may desire.

Bonds, how
invested.

Advertising
for work.

SEC. 35. After adopting a plan of said canal or canals, storage reservoirs and works, the Board of Directors shall give notice, by publication thereof, not less than twenty days in one newspaper published in each of the counties composing the district, provided a newspaper is published therein, and in such other newspapers as they may deem advisable, calling for bids for the construction of said work, or of any portion thereof. If less than the whole work is advertised, then the portion so advertised must be particularly described in such notice. Said notice shall set forth that plans and specifications can be seen at the office of the Board, and that the Board will receive sealed proposals therefor, and that the contract will be let to the lowest responsible bidder, stating the time and place for opening said proposals, which at the time and place appointed shall be opened in public, and as soon as convenient thereafter the Board shall let said work, either in portions or as a whole, to the lowest responsible bidder, or they may reject any or all bids and re-advertise for proposals, or may proceed to construct the work, under their own superintendence, with the labor of the residents of the districts. Contracts for the purchase of material shall be awarded to the lowest responsible bidder. Any person or persons to whom a contract may be awarded shall enter into a bond, with good and sufficient sureties, to be approved by the Board, payable to said district for its use, for double the amount of the contract price, conditioned for the faithful performance of said contract. The work shall be done under the direction and to the satisfaction of the engineer, and be approved by the Board.

Contracts
awarded.

Claims, how
allowed and
paid.

SEC. 36. No claim shall be paid by the Treasurer until allowed by the Board, and only upon a warrant signed by the President and countersigned by the Secretary; *provided*, that the Board may draw from time to time from the Construction Fund and deposit in the County Treasury of the county where the office of the Board is situated, any sum in excess of the sum of twenty-five thousand dollars. The County Treasurer of said county is hereby authorized and required to receive and receipt for the same, and place the same to the credit of the said district, and he shall be responsible upon his official bond for the safe keeping and disbursement of the same, as in this Act provided. He shall pay out the same, or any portion thereof, to the Treasurer of the district only, and only upon the order of the Board, signed by the President and attested by the Secretary.

The said County Treasurer shall report in writing on the second Monday in each month the amount of money in the County Treasury, the amount of receipts for the month preceding, and the amount or amounts paid out; said report shall be verified and filed with the Secretary of the Board of Directors. The District Treasurer shall also report to the Board in writing on the first Monday in each month the amount of money in the District Treasury, the amount of receipts for the month preceding, and the amount and items of expenditures, and said report shall be verified and filed with the Secretary of the Board.

Duties district officers.

SEC. 37. The costs and expenses of purchasing and acquiring property and constructing the works and improvements herein provided for shall be wholly paid out of the Construction Fund. For the purpose of defraying the expenses of the organization of the district, and of the care, operation, management, repair and improvement of such portions of canals, flumes, reservoirs and works as are completed and in use, including salaries of officers and employes, the Board may either fix rates of tolls and charges, and collect the same from all persons using water from said canals and works for irrigation and other purposes, or they may provide for the payment of said expenditures by a levy of assessments therefor or by both said tolls and assessments; if by the latter method, such levy shall be made on the completion and equalization of the assessment roll, and the Board shall have the same powers and functions for the purposes of said levy as are now possessed by the Boards of County Commissioners in this State. The procedure for the collection of assessments by such levy shall in all respects conform to the provisions of this Act relating to the payment of the principal and interest of the bonds herein provided for, and any surplus remaining from the sources as provided for in this section, shall be placed in the Bond Fund at such times as the Board of Directors may determine.

Expenses, how paid.

How to raise funds.

Disposition of surplus.

SEC. 38. The Board of Directors shall have the power to construct the said works across any stream of water, water-course, street, avenue, highway, railway, canal, ditch or flume, which the route of said canal or canals ditches or flumes may intersect or cross, in such manner as to afford security for life and property, but said Board shall restore the same, when so crossed or intersected, to its former state, as near as may be, or in a sufficient manner not to have impaired, unnecessarily, its usefulness; and every company whose railroad shall be intersected or crossed by said works shall unite with said Board in forming said intersections and crossings, and grant the privileges aforesaid, and if such railroad company and said Board, and the owners and controllers of the said property, thing, or franchise so to be crossed, cannot agree upon the amount to be paid therefor, or the points or the manner of said crossings or intersections, the same shall be ascertained and determined in all respects, as is herein provided, in respect to taking of lands. The right of way is hereby given, dedicated and set apart to locate, construct and maintain said works over and

Duties of Board of Directors.

Right of
way.

through any of the said lands which are now, or may be, the property of this State; and also there is given, dedicated and set apart, for the uses and purposes aforesaid, all the waters and water rights belonging to this State within the district.

Pay of
Board.

SEC. 39. The Board of Directors shall receive three dollars per day each for the time actually and necessarily spent in attending meetings of the Board, and actual and necessary expenses paid out while engaged in official business under the order of the Board.

Board to fix
compensa-
tion of other
officers.

The Board shall fix the compensation to be paid to other officers and employes whose compensation is not herein fixed, which shall be paid out of the District Treasury; but no claim for services shall be paid to any officer, employe or other person, under the provisions of this Act, until the same shall be properly and minutely itemized and verified by the oath of the claimant that the services have been by him performed, giving the date of such performance, the time actually spent, and, if other than a member of the Board of Directors, that the services were performed by order of the Board of Directors, giving the date of such order, and that such claim has not been theretofore presented, and that no portion thereof has been paid. Said claim shall be filed with the Secretary of the Board, and shall be audited and allowed upon the first Monday in each month. In case of the rejection, by the Board, of the said claim, either in whole or in part, the same shall not be again presented, but the party feeling aggrieved thereby may pursue such a course as he might pursue under like circumstances if the claim were held against the county. If, at any time, freeholders to the number of fifty or a majority in any district, shall petition said Board to submit a schedule of salaries for the officers to be paid under this Act, fixing the amount of said salaries, it shall be the duty of such Board of Directors, at the next election, to submit to the voters of the district such schedule, to be voted for by them in the same manner as other questions are submitted under the provisions hereof. If it shall appear, from the said election returns, that the majority of the electors in said district cast his [their] ballots in favor of such schedule, the same shall be thereafter established as the rate of compensation for the officers in said district.

Claims, how
made.

Question of
salaries to
be submit'd
to electors.

No officer to
be inter-
ested in con-
tract.

SEC. 40. No Director or any other officer named in this Act shall in any manner be interested, directly or indirectly, in any contract awarded or to be awarded by the Board, or in the profits to be derived therefrom, and for any violation of this provision, such officer shall be deemed guilty of a misdemeanor, and upon conviction thereof, he shall forfeit his office, and he shall be punished by a fine not exceeding five hundred dollars, or by imprisonment in the county jail not exceeding six months, or by both such fine and imprisonment.

Special elec-
tion to levy
assessments

SEC. 41. The Board of Directors may, at any time when in their judgment it may be advisable, call a special election, and submit to the qualified electors of the district the question, whether or not a special assessment shall be levied for the purpose of raising money to be applied to any of the purposes

provided in this Act. The notice must specify the amount of money proposed to be raised, and the purpose for which it is intended to be used. At such election the ballots shall contain the words: "Assessment—Yes," or "Assessment—No." If two thirds or more of the votes cast are "Assessment—Yes," the Board shall, at the time of the annual levy hereunder, levy an assessment sufficient to raise the amount voted. The rate of assessment shall be ascertained by deducting fifteen per cent. for anticipated delinquencies from the aggregate assessed value of the property in the district as it appears in the assessment roll for the current year, and then dividing the sum voted by the remainder of such aggregate assessed value. The assessments so levied shall be computed and entered on the assessment roll by the Secretary of the Board, and collected at the same time and in the same manner as other assessments provided for herein, and when collected shall be paid into the District Treasury for the purposes specified in the notice of such special election.

Assessments

Rate of assessment, how ascertained and collected.

SEC. 42. The Board of Directors, or other officers of the district, shall have no power to incur any debt or liability whatever, either by issuing bonds or otherwise, in excess of the express provisions of this Act, and any debt or liability incurred in excess of such express provisions shall be and remain absolutely void.

No debt to be incurred.

SEC. 43. In case the volume of water in any stream or river shall not be sufficient to supply the continual wants of the entire country through which it passes and susceptible of irrigation therefrom, then it shall be the duty of the Water Commissioners, as hereinafter provided, to apportion in just and equitable proportion a certain amount of said water, upon certain or alternate weekly days, to different localities as they may in their judgment think best for the interest of all parties concerned, and with due regard to the legal and equitable rights of all, or in lieu of the division of water by time, may, if they shall deem such a course for the best interests of water claimants, divide the volume of water between different localities in such a manner as in their judgment would best subserve the best interests of the people of the locality or district. Said Water Commissioners shall consist of the Chairman of the Board of Directors of each of the districts affected.

How water may be distributed.

SEC. 44. The Board of Directors of an irrigation district organized under the provisions of this Act may commence a special proceeding, in and by which the proceedings of said Board and of said district providing for and authorizing the issue and sale of bonds of said district, whether said bond, or any of them, have or have not then been sold, may be judicially examined, approved and confirmed.

Special proceeding in court.

SEC. 45. The Board of Directors of the irrigation district shall file in the District Court of the county in which the lands of the district, or some portion thereof, are situated, a petition praying, in effect, that the proceedings aforesaid may be examined, approved and confirmed by the court. The petition shall state the facts showing the proceedings had for the issue and

Board of Directors may institute proceedings.

May institute proceedings.

sale of such bonds, and shall state generally that the irrigation district was duly organized, and that the first Board of Directors was duly elected; but the petition need not state the facts showing such organization of the district or the election of such first Board of Directors.

Duties of Clerk of Court.

SEC. 46. The court shall fix the time for the hearing of said petition, and shall order the Clerk of the Court to give and publish a notice of the filing of said petition. The notice shall be given and published in the same manner and for the same length of time that the notice of a special election, provided for by this Act, to determine whether the bonds of said district shall be issued, is required to be given and published. The notice shall state the time and place fixed for hearing of the petition and the prayer of the petition, and that any person interested in the organization of said district, or in the proceedings for the issue or sale of said bonds, may, on or before the day fixed for the hearing of said petition, demur to or answer said petition. The petition may be referred to and described in said notice as the petition of the Board of Directors of _____ irrigation district (giving its name), praying that the proceedings for the issue and sale of the bonds of said district may be examined, approved and confirmed by said court.

Interested parties may answer, how

Civil Practice Act applicable.

SEC. 47. Any person interested in said district, or in the issue or sale of said bonds, may demur to or answer said petition. The provisions of the Civil Practice Act of this State respecting the demurrer and the answer to a verified complaint shall be applicable to a demurrer and answer to said petition. The persons so demurring to or answering said petition shall be the defendants to said special proceeding and the Board of Directors shall be the plaintiff. Every material statement of the petition not specifically controverted by the answer must, for [the] purpose of said special proceeding, be taken as true, and each person failing to answer the petition shall be deemed to admit as true all the material statements contained therein. The rules of pleading and practice provided by the Civil Practice Act which are not inconsistent with the provisions of this Act are applicable to the special proceeding herein provided for. A motion for a new trial must be made upon the minutes of the court. The order granting a new trial must specify the issue to be re-examined on such new trial, and the findings of the court upon the other issues shall not be affected by such order granting a new trial.

Motion for new trial.

Powers of the court.

SEC. 48. Upon the hearing of such special proceedings, the court shall have power and jurisdiction to examine and determine the legality and validity of, and approve and confirm, each and all of the proceedings for the organization of said district under the provisions of this Act, from and including the petition for the organization of the district, and all other proceedings which may affect the legality or validity of said bonds, and the order for the sale and the sale thereof. The Court, in inquiry [inquiring] into the regularity, legality or correctness of said proceedings, must disregard any error, irregularity or omission which does not affect the substantial rights

of the parties to said special proceedings, and it may approve and confirm such proceedings in part, and disprove [disapprove and declare illegal or invalid other and subsequent parts of the proceedings. The courts shall find and determine whether the notice of the filing of said petition has been duly given and published for the time and in the manner in this Act prescribed. The costs of the special proceedings may be allowed and apportioned between all of the parties, in the discretion of the court.

Powers of court.

Costs, how taxed.

SEC. 49. An appeal from an order granting or refusing a new trial, or from the judgment, must be taken by the party aggrieved within ten days after the entry of said order or said judgment.

Appeal, when taken.

SEC. 50. None of the provisions of this Act shall be construed as repealing or in anywise modifying the provisions of any other Act relating to the subject of irrigation or Water Commissioners. Nothing herein contained shall be deemed to authorize any person or persons to divert the waters of any river, creek, stream, canal or ditch from its channel to the detriment of any person or persons having any interest in such river, creek, stream, canal or ditch, or the waters therein, except that the surplus flood waters of any stream or streams may be stored and used under the provisions of this Act.

Not to repeal Acts or modify rights.

SEC. 51. This Act shall take effect from the date of its approval.

CHAP. XCIII.—*An Act to reimburse certain counties of this State for moneys expended by them on account of [the] special election of February 11, 1889.*

[Approved March 23, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows :

SECTION 1. For the purpose of paying certain counties in this State moneys expended by them on account of the special election held February eleven, eighteen hundred and eighty-nine, and not allowed by the State Board of Examiners, the sum of three thousand two hundred and seventy-seven (\$3,277 82) dollars and eighty-two cents is hereby appropriated out of any money in the State Treasury not otherwise appropriated, of which sum the county of Churchill shall be paid one hundred and ninety-three (\$193 10) dollars and ten cents; Douglas county, one hundred and sixty-nine (\$169 75) dollars and seventy-five cents; the county of Humboldt the sum of three hundred and twenty-four (\$324 80) dollars and eighty cents; the county of Eureka the sum of one hundred and sixty-two (\$162 55) dollars and fifty-five cents; the county of Nye the sum of two hundred and seventy-three (\$273 69) dollars and

Appropriation for special election, Feb. 11, 1889.

Appropriation for special election.

sixty-nine cents; the county of Elko the sum of seven hundred and forty-five (\$745 03) dollars and three cents; the county of White Pine the sum of two hundred and twelve (\$212 90) dollars and ninety cents; the county of Lincoln the sum of three hundred and thirty-three (\$333 30) dollars and thirty cents; the county of Lander the sum of eight hundred and sixty-two (\$862 70) dollars and seventy cents.

Duties Controller and Treasurer.

SEC. 2. The State Controller is hereby directed to draw his warrant in favor of the several Boards of County Commissioners of the said counties for the amounts hereinbefore specified, and the State Treasurer is hereby directed to pay the same.

CHAP. XCIV.—*An Act authorizing the Board of County Commissioners of counties having a certain number of voters at the general election of 1890 to apportion county revenues.*

[Approved March 23, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

County funds apportioned.

SECTION 1. The Board of County Commissioners in the several counties of this State, wherein the number of legal votes cast at the general election of 1890 equaled or exceeded the number of twenty-four hundred, shall apportion all the moneys coming into their respective County Treasuries as follows: First—Into the School Fund. Second—Into the General County Fund. Third—Into a fund pertaining to each unincorporated town or city situated therein and collected from the taxpayers thereof, respectively.

Repeal.

SEC. 2. All Acts and parts of Acts in conflict with the provisions of this Act are hereby repealed.

CHAP. XCV.—*An Act to amend an Act entitled an Act to amend an Act entitled "An Act to preserve wild game, and to repeal all other Acts in relation thereto," approved February 23, 1877; approved March 6, 1879; approved March 3, 1881.*

[Approved March 23, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section 1 of said Act is hereby amended so as to read as follows:

Wild game protected.

Section one. It shall be unlawful for any person or persons, at any time, to kill or injure, or to pursue with such intent, any sparrow, blue-bird, blue-jay, martin, thrush, mocking-bird, swallow, red-breast, cat-bird, wren, humming-bird or any song bird, except linnets, or to disturb the nest or eggs of said birds.

SEC. 2. It shall be unlawful for any person at any time between the fifteenth day of March of any year, and before the first day of September following, to catch, kill, or destroy, or to pursue with such intent, any partridge, pheasant, woodcock or any wild goose, wood duck, teal, mallard or other ducks, sand-hill crane, brant, swan, plover, curlew, snipe, grouse, robin, meadow lark or sharp-tailed grouse, and between the first day of January and the first day of August of the same year, to catch, kill or destroy, or pursue with such intent, any sage-cock, hen or chicken. Wild game protected.

SEC. 3. Section 4 of said Act is hereby amended so as to read as follows:

Section four. It shall be unlawful for any person or persons, between the first day of January of any year and before the first day of September following, to catch, kill or destroy, or to pursue with such intent, any quail.

SEC. 4. Any person or persons, firm, company, association or corporation, or the managing agent of any firm, company, association or corporation, violating any of the provisions of this Act shall be deemed guilty of a misdemeanor, and in case of conviction be fined as herein provided; and in addition to the costs now allowed by law, twenty-five dollars liquidated damages shall be entered up against each defendant as costs, and collected in the manner now provided by law for the collection of costs in civil actions, which said sum of twenty-five dollars shall be paid to the party instrumental in securing the arrest and conviction of said defendant. Penalties.

SEC. 5. All Acts or parts of Acts in conflict with the provisions of this Act are hereby repealed. Repeal.

CHAP. XCVI.—*An Act to regulate the fees and compensation of Justices of the Peace and Constables in townships having a certain number of voters at the general election in eighteen hundred and ninety.*

[Approved March 21, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. Justices of the Peace in any township of this State wherein the number of legal votes cast at the general election of eighteen hundred and ninety equaled or exceeded the number of sixteen hundred, shall be allowed the following fees for their services: For filing each paper, ten cents; for issuing any writ or paper, by which suit is commenced, fifty cents; for entering cause on docket, twenty-five cents; for subpoena, to each witness, ten cents; for issuing writ of attachment or arrest or order for the delivery of property, seventy- Fees of Justices of the Peace in certain counties.

Fees of
Justices of
the Peace.

five cents; for entering any final judgment, per folio, for the first folio, fifty cents; for each additional folio, twenty-five cents; for administering oath or affirmation, ten cents; certifying to the same, ten cents; for taking and approving any bond or undertaking required by law to be taken by him, fifty cents; for issuing a venire, fifty cents; for taking depositions, per folio, fifteen cents; for issuing commissions to take testimony, fifty cents; for copy of any judgment, order, docket, proceeding or paper in his office, per folio, fifteen cents; issuing execution, fifty cents; for taking acknowledgments of deeds or other instruments, including certificates, for the first name, fifty cents; for each subsequent name, twenty cents; for issuing supersedeas to an execution, fifty cents; for making up and transmitting transcript and papers on appeal, one dollar; for issuing search warrant, fifty cents; for celebrating marriage and returning certificate to the Recorder, five dollars; for issuing writ of execution, fifty cents; for all service [services] and proceedings in a criminal action, the same fees as are allowed in civil cases; for taking bail after commitment in criminal cases, to be collected of the defendant, fifty cents; for entering any cause without process, fifty cents; for entering judgment by confession, as in the District Court, one dollar; for each notice, rule, execution [exception], order, default, dismissal, discontinuance or non-suit, ten cents.

Fees of
Constable in
certain
counties.

SEC. 2. Constables in any township in this State, wherein the number of legal votes cast at the general election of eighteen hundred and ninety equaled or exceeded the number of sixteen hundred, shall be allowed the following fees for their services: For serving summons or other process by which suit is commenced, fifty cents; for summoning a jury before a Justice of the Peace, one dollar; for taking a bond or undertaking, fifty cents; for serving an attachment against the property of the defendant, seventy-five cents; for serving subpoena to each witness, twenty cents; for summoning and swearing a jury to try the rights of property and taking the verdict, one dollar; for receiving and taking care of property on execution, attachment or order, his actual necessary expenses, to be allowed by the Justice who issued the execution, upon the affidavit of the Constable that such charges are correct and the expenses necessarily incurred; for a copy of every writ, process or other paper when demanded or required by law, per folio, fifteen cents; for drawing and executing every Constable's deed, to be paid by the grantee, who shall also pay the acknowledgment thereof, two dollars; for each certificate of sale of real estate under execution, fifty cents; for collecting all sums of money on execution, to be charged against the defendant on execution, one per cent.; for levying on execution, or executing an order of arrest in civil cases, or order for delivery of personal property, with traveling fees as per summons, one dollar; for making and posting notices and advertising property for sale on execution, not to include the cost of publication in a newspaper, one dollar; for mileage in serving summons, attachment, subpoena, execution, venire or other process in civil cases, for each mile

necessarily traveled in going only, thirty cents; *provided*, that when two or more persons are served in the same suit, mileage shall only be charged for the most distant, if they live in the same direction; for serving a writ of restitution or possession, putting any person in possession entitled thereto, one dollar; for service and travel in criminal cases, the same fees as are allowed Sheriffs for like services, but in no case shall there be a charge exceeding the sum of six dollars.

Fees of
Constable.

CHAP. XCVII.—*An Act to amend an Act entitled an Act amendatory of and supplementary to an Act entitled "An Act consolidating certain county and township officers [offices] in the State of Nevada, and fixing the salaries thereof, and other matters relating thereto," approved March 12, 1885; approved March 9, 1889.*

[Approved March 21, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section 12 of said amendatory Act, approved March 9, 1889, is hereby amended so as to read as follows:

Section twelve. The following named officers of Storey county shall receive, in full payment for all services rendered by them, the following salaries: The Sheriff, for services as Sheriff and *ex-officio* Assessor, shall receive the sum of two thousand dollars a year; the Sheriff, as *ex-officio* Assessor, may appoint not to exceed two Deputy Assessors for the period of sixty days in each year, who shall receive five dollars a day for each day's service performed, Sundays excepted; the County Clerk and *ex-officio* County Treasurer shall receive the sum of two thousand dollars a year; the County Clerk as *ex-officio* County Treasurer, may appoint one Deputy Treasurer while he is acting in the capacity of Tax Receiver for the period of ninety days in each year, who shall receive the sum of four dollars a day for each day's service actually performed; the County Recorder, for services as County Recorder and *ex-officio* Auditor, shall receive the sum of eighteen hundred dollars a year; the District Attorney, for services as District Attorney and *ex-officio* County Superintendent of Public Schools, shall receive eighteen hundred dollars a year; the County Commissioners shall each receive for their services six hundred dollars a year; the Justice of the Peace, for services as Justice of the Peace and *ex-officio* Coroner in any township wherein the number of votes cast at the last general election equaled or exceeded the number of sixteen hundred, shall receive the sum of nine hundred dollars

Salary of
county officers
Storey
county.

Salary and
fees Justice
of the Peace.

a year and such fees in civil cases only as are allowed by law. The Justice of the Peace for services as such Justice of the Peace and *ex-officio* Coroner in any township wherein the number of votes cast at the last general election equaled or exceeded the number of five hundred, shall receive the sum of four hundred and eighty dollars a year, and in addition thereto, shall receive such fees as are now allowed by law; *provided*, such Justice of the Peace shall have no claim against the county for services rendered in civil or criminal cases; the Constable wherein the number of votes equaled or exceeded the number of five hundred, shall receive the sum of four hundred dollars a year, and, in addition thereto, such fees as are now allowed by law; *provided*, such Constable shall have no claim against the county for services rendered in civil or criminal cases. Nothing in this Act shall affect Justices of the Peace or Constables in any other than the county of Storey. This Act shall take effect on and after the first day of January, eighteen hundred and ninety-three, except the office of County Commissioner for the long term, who shall receive his present salary until the expiration of his term of office.

Salary and
fees of Con-
stable.

Act to take
effect.

CHAP. XCVIII.—*An Act relating to life, health, accident and annuity or endowment insurance on the assessment plan, and the conduct of the business of such insurance.*

[Approved March 23, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Definition of
mutual
insurance.

SECTION 1. Every contract whereby a benefit may accrue to a party or parties therein named upon the death or physical disability of a person insured thereunder, or for the payment of any sums of money dependent, in any degree, upon the collection of assessments or dues from persons holding similar contracts, shall be deemed a contract of mutual insurance upon the assessment plan. Such contracts must show that the liabilities of the insured thereunder are not limited to fixed premiums.

Corpora-
tions may be
formed on
conditions.

SEC. 2. Corporations may be formed under the general laws of this State to carry on the business of mutual insurance upon the assessment plan, and shall be subject only to the provisions of this Act. No such corporation shall issue contracts of insurance until at least two hundred (200) persons have applied, in writing, for membership or insurance therein, and have paid to the Treasurer of such corporation the sum of five thousand (\$5,000) dollars. This sum shall be invested in bonds or securities, approved by the Controller of this State. Said bonds or securities shall be placed, through the State Controller, with the State Treasurer, and the principal sum shall be held in trust for the contract holders of such corporation, with the

right in the corporation to exchange said bonds or securities, for others of like value. Such corporation shall also, as a condition precedent to issuing any contracts of insurance, obtain the written certificate of the Controller that it has complied with the requirements of this Act, and that the name of the corporation is not the same as that of any other corporation of this or other States, as indicated by the Insurance Department Reports in his office; nor shall the Controller approve any name or title so closely resembling another as to mislead the public.

Corporations may be formed.

SEC. 3. No corporation formed hereunder shall have legal existence after one year from the date of its articles unless its organization has been completed and business commenced, nor shall any corporation or individual solicit, or cause to be solicited, any business until such corporation shall have complied with the provisions of section seven and paid the fees required in section twelve of this Act.

Must begin business in one year.

SEC. 4. Any existing corporation, engaged in transacting the business of life, health, accident or endowment insurance, on the assessment plan, may re-incorporate under the provisions of the laws of this State and under the provisions of this Act; *provided*, that it shall not be obligatory upon such corporation to re-incorporate, and any such existing corporation may continue to exercise all rights, powers and privileges conferred by this Act the same as if incorporated hereunder.

May re-incorporate.

SEC. 5. The contracts of insurance issued by such corporations shall specify the sum or sums to be paid upon the happening of the contingency insured against and when such payments will be made. Unless the contract shall have been invalidated by fraud or by breach of its conditions, the corporation shall be obligated to pay the beneficiary the amount or amounts specified in its contract at the time or times therein named, and such indebtedness shall be a lien upon all the property of such corporation, with priority over all indebtedness thereafter incurred, except as hereinafter provided in case of such insolvency. Failure to make such payment within thirty days after (notice at the home office by mail, as provided by law, of) final judgment, unless waiver is made by the beneficiary, shall constitute a forfeiture of the right to do business.

Payments, how made and secured.

SEC. 6. Every domestic corporation organized or doing business under this Act shall accumulate a Reserve or Emergency Fund, which shall at all times be not less than the largest benefit contracted to be paid by it to any one person. Every existing domestic corporation must accumulate such fund within one year from the date when this Act takes effect, and any corporation organized hereunder within one year from the date of its certificate of incorporation. Such fund, to the extent of the largest amount contracted to be paid by any such corporation to any one person, shall be so invested and deposited, as provided in section two hereof, with the right in the corporation to exchange any such sureties for others of equal value. The deposit required by section two of this Act shall constitute a part of the reserve required by this section, at the option of

Reserve, or emergency fund.

Disposition
of reserve
fund.

such corporation. When any corporation doing business hereunder shall discontinue business, this fund shall be returned to such corporation, after expiration of sixty days from the publication of a notice in a newspaper published in such county in which such corporation did business in this State, and on satisfactory proof to the State Treasurer that said notice was published as aforesaid, for a period of two weeks, unless said fund has otherwise been disposed of by a District Court of this State.

Conditions
precedent
foreign cor-
porations-

SEC. 7. Corporations organized under the laws of any other State or country to transact the business of mutual assessment insurance, shall, as a condition precedent to transacting business in this State, deposit with the State Controller a certified copy of its charter, or other instrument required by its home authorities, a statement under oath of its President or Secretary of its business for the preceding year, in such form as may be required by the State Controller; a power of attorney which shall authorize a citizen and resident of this State to make and accept service in any proceeding in any of the courts of justice in this State, or of any of the United States courts herein, as provided in section eight of "An Act to license and regulate insurance business in this State," approved February 23, 1881; a certificate that for the next preceding twelve months it has paid, in full, the maximum amount named in its contracts of insurance; a certificate from the proper officer of its State or Government that like corporations of this State are legally entitled to do business in such State or country; copies of its contracts of insurance and applications, which must show that the liabilities of its members are not limited to fixed premiums, and evidence satisfactory to the Controller that the corporation has accumulated a fund equal to that required of like corporation(s) of this State, constituting a reserve or surplus fund held in trust for the benefit of its contract holders, and so invested and held as required by the laws of the State or Government under which such corporation was organized. The Controller shall, thereupon, issue a license to such corporation to do business in this State, on payment of the license tax as provided in section thirteen of this Act. This license shall be renewed annually, and may be revoked whenever it is ascertained that the statements required to be made by this section are not true. Upon such revocation, notice thereof shall be given by the Controller by publication in some newspaper of general circulation published in the State, for two weeks, and no new contracts shall be made by such company in this State. When any other State or country imposes any additional license, fees, taxes or penalties upon any corporation organized or doing business under this Act, like license, fees, taxes or penalties shall be imposed upon corporations of the same kind, and their agents, of such State or country doing business in this State.

License
issued,
when may
be revoked.

Insurable
age.

SEC. 8. No corporation doing business under this Act (except accidental [accident] or casualty corporations) shall issue a contract of insurance upon the life of any person under fifteen years of age, or after he or she has passed his or her sixty-first

birthday. Every such contract of insurance shall be founded upon written application therefore, and (except when the application is for one hundred dollars life insurance or less) such application shall be accompanied by the report of a reputable physician, containing a detailed statement of his examination of the applicant, and showing the applicant to be in good health, and recommending the issuance of a contract of insurance; *provided*, that no medical examination shall be required on any application for accident or casualty insurance only. Any solicitor, agent, employe, examining physician or other person, making a false or fraudulent statement to any corporation doing business under this Act, with reference to any application for insurance, or for the purpose of obtaining any money or benefit from such corporation, shall be guilty of a misdemeanor, and upon conviction shall be punished by a fine of not less than one hundred dollars nor more than five hundred dollars, or by imprisonment in the county jail for not less than thirty days nor more than one year, or by both such fine and imprisonment in the discretion of the Court. And any person who shall make a false statement of any material fact or thing in a sworn statement as to the death or disability of a contract holder in any such corporation, for the purpose of procuring or aiding the beneficiary or beneficiaries or contract holder in procuring the payment of a benefit [named] in the contract, shall be guilty of perjury, and may be proceeded against and punished as provided by the statutes of this State in relation to the crime of perjury.

Insurable
age.Penalty for
fraud.False swear-
ing, perjury.

SEC. 9. The money, benefit, annuities, endowment, charity, relief, or aid to be paid as provided by the contracts issued by any corporation doing business under this Act, shall not be liable to attachment or other process, and shall not be seized, taken, appropriated, or applied by any legal or equitable process, nor by operation of law, to pay any debts or liabilities of the contract holder or any beneficiary named thereunder.

Exempt
from attach-
ment.

SEC. 10. Every domestic and foreign corporation doing business under this Act shall, annually, on or before the first day of March, file with the State Controller, in such form as he shall prescribe, a statement of its affairs for the year ending on the preceding thirty-first day of December. The Controller in person, or by duly authorized deputy, shall have the power of examination into the affairs of any domestic corporation doing business, or claiming to do business under this Act, at any time in his discretion, and shall make such examination at least once a year.

Report to
Controller.

SEC. 11. If the Controller, after examination of the affairs of a corporation, shall find that such corporation is not doing its business in conformity to this Act, or that it is doing a fraudulent or unlawful business, or that it is not carrying out its terms of contract, or that it cannot, within three months from the date of (notice of) default, pay its obligations, he shall cite the President, Secretary, Manager or General Agent of said corporation, or all of them, to appear before him (stating the time and place) to show cause why the authority of such cor-

Controller
may call a
halt.

Duties
Attorney-
General.

poration to do business shall not be revoked; and if they cannot show cause, then he shall report the facts to the Attorney-General of this State, who shall commence proceedings in the proper court to restrain said corporation from doing any further business.

Policy not to
lapse with-
out notice.

SEC. 12. No policy or certificate issued by any corporation or association, doing business under the provisions of this Act, shall lapse or be lapsed for the non-payment of any assessment, dues or premiums, unless the corporation or association has first mailed to the insured under such policy or certificate, at his or her last given postoffice address, a notice setting forth the amount to be paid and the time the same is due and payable (and such notice shall be mailed at least fifteen days before the assessment is due); *provided*, that such corporations doing business under this Act as collect specific amounts at specific dates, as contained in the contract, shall not be compelled to send such notices; and an affidavit made by the officer, book-keeper or clerk of any such corporation having charge of the mailing of notices, setting forth the facts as they appear on the records of the office of the said corporation, showing that such notice was mailed and the date of mailing, shall constitute conclusive evidence of the mailing of such notice.

Fee for
license.

SEC. 13. The State Controller shall collect five dollars for filing each power of attorney and issuing his certificate of authority for doing business, and one hundred (\$100) dollars per annum in advance for a license to do business, which shall be in full for all fees for the purposes of this Act.

Penalties.

SEC. 14. The penalties for any violation of this Act shall, except as otherwise provided herein, be the same as provided in "An Act to license and regulate insurance business in this State," approved February 23, 1881. For all lawful expenses under this Act, or by reason of any of its provisions, in the prosecution of any suit or proceedings, or otherwise, for the enforcement of its provisions, the Controller shall present bills, duly certified by him, and accompanied with vouchers, to the State Board of Examiners, who shall allow the same, and the Controller shall draw warrants therefor on the State Treasurer for payment to the Controller of said bills, which warrants shall be payable out of the General Fund.

Expenses,
how paid.

Not to apply
to fraternal
societies.

SEC. 15. The provisions of this Act shall not apply to secret or fraternal societies, lodges, or councils, which conduct their business and secure membership on the lodge system exclusively, having ritualistic work and ceremonies in their societies, lodges, or councils; nor to any mutual or benefit association organized or formed and composed only of members of any such society, lodge, or council exclusively.

Repeal.

SEC. 16. "An Act to regulate and license mutual life associations in this State," approved February 26, 1887, and an Act amendatory thereof, approved March 9, 1889, and all other Acts and parts of Acts, so far as they conflict with the provisions of this Act, are hereby repealed.

CHAP. XCIX—*An Act to provide revenue for the support of the government of the State of Nevada, and to repeal certain Acts relating thereto.*

[Approved March 23, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

LEVY OF TAXES.

SECTION 1. For the fiscal year commencing January first, eighteen hundred and ninety-one, and annually thereafter, an *ad valorem* tax of seventy-five cents on each one hundred dollars of taxable property is hereby levied and directed to be collected for State purposes upon all taxable property in this State, including net proceeds of mines and mining claims, except such property as is by law exempt from taxation. Of the tax hereby levied, fifty-three (53) cents shall go into the General Fund of the State, six (6) cents shall go into the Territorial Interest Fund, eight and one-half ($8\frac{1}{2}$) cents shall go into the State Interest and Sinking Fund, two and one-half ($2\frac{1}{2}$) cents shall go into the Indigent Insane Asylum Interest and Sinking Fund, and five (5) cents shall go into the General School Fund of the State.

State tax rate.

How apportioned.

SEC. 2. The Board of County Commissioners of each county shall, on or before the first Monday of March, of each year, fix the rate of county taxes for such year, designating the number of cents on each hundred dollars of property levied for each fund; and shall levy the State and county taxes upon the taxable property of the county.

County tax fixed, how.

SEC. 3. Every tax levied, under the provisions or authority of this Act, is hereby made a lien against the property assessed, and a lien shall attach upon the real property for the tax levied upon the personal property, of the owner of such real estate, which lien shall attach upon the day on which the taxes are levied in each year, on all property then in this State, and on all other property whenever it reaches the State, and shall not be satisfied or removed until all the taxes are paid, or the property has absolutely vested in the purchaser under a sale for taxes.

All levies a lien on real property.

SEC. 4. All special taxes levied for city, town, school, road or other purposes throughout the different counties of this State, shall be a lien on the property so assessed, and shall be assessed and collected by the same officers, at the same time, and in the same manner as the State and county taxes are now or may hereafter be assessed and collected.

Special tax a lien.

PROPERTY LIABLE TO TAXATION.

SEC. 5. All property of every kind and nature whatsoever, within this State, shall be subject to taxation except:

Property exempt and exceptions. First—All lands and other property owned by the State, or by the United States, or by any county, municipal corporation, town or village in this State, and all public school houses, with lots appurtenant thereto, owned by any legally created school district within the State; *provided*, that when any of the property mentioned in this sub-division is used for any other than public purposes, and a rent or valuable consideration is received for its use, the same shall be taxed.

Mines exempt, possessory claims taxed. Second—Mines and mining claims; *provided*, that nothing in this section shall be so construed as to exempt from taxation possessory claims to the public lands of the United States, or of this State, or the proceeds of the mines; *and provided, further*, that nothing herein shall be so construed as to interfere with the primary title to the lands belonging to the United States.

Church property exempt, limitations. Third—Churches, chapels and other buildings used for religious worship, with their furniture and equipments, and the lots of ground on which they stand, used therewith and necessary thereto; *provided*, that the amount so exempt shall in no case exceed the sum of five thousand dollars for any one church, chapel or other building used exclusively for religious worship; *and provided, further*, that when any such property is used for any other than church purposes, and a rent or other valuable consideration is received for its use, the same shall be taxed.

Property of fraternal organizations exempt, limitations. Fourth—The funds, furniture, and paraphernalia and regalia owned by any lodge of the Order of Free and Accepted Masons, or of the Independent Order of Odd Fellows, or of any other similar charitable organization, or by any benevolent or charitable society, so long as the same shall be used exclusively for the legitimate purposes of such lodge or society, or for such charitable or benevolent purposes; *provided*, that such exemption shall in no case exceed the sum of five thousand dollars to any one lodge, society or organization.

Graveyards exempt, when. Fifth—All cemeteries and graveyards set apart and used for and open to the public for the burial of the dead, when no charge is made for burial therein.

Property of widows and orphans, exempt, when and how. Sixth—The property of widows and orphan children, not to exceed the amount of one thousand dollars to any one family; *provided*, that no such exemption shall be allowed to any but actual *bona fide* residents of this State, and shall be allowed in but one county in this State to the same family, and the party or parties claiming such exemption, or some one in their behalf, shall make an affidavit before the County Assessor of such residence, and that such exemption has been claimed in no other county in this State for that year.

DEFINITIONS.

Real estate defined. SEC. 6. The term "real estate," when used in this Act, shall be deemed and taken to mean and include, and it is hereby declared to mean and include all houses, buildings, fences, ditches, structures, erections, railroads, tollroads and bridges, or other improvements, built or erected upon any land, whether such land be private property, or property of the State or of the

United States, or of any municipal or other corporation, or of any county, city or town in this State, the ownership of, or claim to, or possession of, or right of possession to any lands within the State, and the claim by or the possession of any person, firm or corporation, association or company to any land, and the same shall be listed under the head of "Real Estate."

Real estate defined.

The term "personal property, whenever used in this Act," shall be deemed and taken to mean, and it is hereby declared to mean and include all household and kitchen furniture, all law, medical and miscellaneous libraries, all goods, wares and merchandise, all chattels of every kind and description, all money on hand or on deposit in bank or banks, or with individuals, all moneys at interest, secured by mortgage or otherwise, gold dust, gold and silver bars, bullion, solvent debts, other than those mentioned in this section, when the amount exceeds the same character of indebtedness of the party assessed, stocks of goods on hand, horses, mules, oxen, calves, beef cattle, hogs, sheep, goats, jacks and jennies, and cattle of every description, wagons, carriages, buggies, omnibuses, stages, stage coaches, sulkies, carts, drays and all other vehicles, whether for use, pleasure or hire; also, all locomotives, cars, rolling stock and other personal property used in operating any railroad within the State; all machines and machinery, all works and improvements, all steamers, vessels and watercraft of every kind and name navigating or used upon the waters of any river or lake within this State, or having a general depot or terminus within this State; all capital loaned, invested or employed in trade, commerce or business whatsoever; the capital stock of all corporations (except the capital stock of corporations organized for mining purposes), companies, associations, ferries, or individuals doing business or having an office within this State; the money, property, and effects of every kind, except real estate, of all banks, banking institutions or firms, bankers, money lenders and brokers, and all property of whatever kind or nature not included in the term "real estate," as said term is defined in this Act; *provided*, that gold and silver bearing ores, quartz or minerals, from which gold or silver is extracted, when in the hands of the producers thereof, shall not mean, nor be taken to mean, nor be listed and assessed, under the term "personal property," as used in this section of this Act, but are specially excepted therefrom, and shall be listed, assessed and taxed, as provided by law.

Personal property defined.

What not personal property.

The term "full cash value" means the amount at which the property would be appraised if taken in payment of a just debt due from a solvent debtor.

"Full cash value" defined.

ASSESSMENT OF PROPERTY.

SEC. 7. The Board of County Commissioners of each county shall, prior to the first Monday of March of each year, cause to be prepared, suitable and well-bound books for the use of the Assessor, in which the County Assessor shall enter his tax list

Duty County Commissioners.

Duty
County Com-
missioners.

and assessment roll, as hereinafter provided; and in which list and assessment roll shall be assessed and included all taxes levied by authority of law for county purposes. Said book shall contain suitable printed heads, and be ruled to conform with the form of the assessment roll, as provided by this Act. All property must be assessed at its full cash value.

Duties of
Assessors.

SEC. 8. Between the date of the levy of the taxes and the first Monday in August, in each year, the County Assessors, except when otherwise required by special enactment, shall ascertain, by diligent inquiry and examination, all property in his county, real or personal, subject to taxation (except such as is required to be assessed by the State Board of Assessors and Equalization), and also the names of all persons, corporations, associations, companies or firms owning the same; and he shall then determine the true cash value of all such property, and he shall then list and assess the same to the person, firm, corporation, association or company owning it.

Assessors
may demand
information

For the purpose of enabling the Assessor to make such assessment, he shall demand from each person and firm, and from the President, Cashier, Treasurer or Managing Agent of each corporation, association or company, including all banking institutions, associations or firms within his county, a statement, under oath or affirmation, of all the real estate or personal property within the county owned or claimed by such persons, firm, corporation, association or company, except such as is required to be assessed by the State Board of Assessors and Equalization.

Penalty for
neglect or
refusal to
give infor-
mation.

If any person, officer, or agent shall neglect or refuse, on demand of the Assessor or his deputy, to give, under oath or affirmation, the statement required by this section, or shall give a false name, or shall refuse to give his or her name, or shall refuse to swear or affirm, he or she shall be guilty of a misdemeanor, and shall be arrested upon complaint of the Assessor or his deputy, and upon conviction before a Justice of the Peace of the county, he or she shall be punished by a fine of not less than ten dollars nor more than five hundred dollars, or by imprisonment in the county jail for a term of not less than ten days nor more than three months, or by both such fine and imprisonment, at the discretion of the Court.

Arbitrary as-
sessments.

If the owners of any property not listed by another person shall be absent or unknown, or fail to make the statement under oath or affirmation, as herein provided, within five days after demand is made therefor, the Assessor shall make an estimate of the value of such property, and assess the same accordingly. If the name of such absent owner is known to the Assessor, the property shall be assessed in his or her name; if unknown to the Assessor, the property shall be assessed to unknown owners.

Duty of
Assessor and
District
Attorney.

It is hereby made the duty of the Assessor, at the end of each month, to report to the District or Prosecuting Attorney of the county, the names of all persons neglecting or refusing to give the statement as required by this section of this Act, and it is

hereby made the duty of such District or Prosecuting Attorney to prosecute all persons so offending.

Sec. 9. The Assessor and his sureties shall be, and they are hereby made liable for the taxes on all taxable property within the county, which is not assessed through the Assessor's willful or inexcusable neglect; and proof of the non-assessment of any taxable property within the county, shall be prima facie evidence of such neglect. It shall be the duty of the County Auditor and County Treasurer to inform the District Attorney of the county of the nature and value of all property not assessed, naming the owner or owners thereof, whenever they, or either of them shall know or have good reason to believe any property within the county has not been assessed according to law.

Assessor liable for taxes, when.

Duties of Auditor.

It shall be the duty of the District Attorney of the several counties of this State, on the first Monday of January of each year, to report in writing to the Board of County Commissioners of his county, a list of all taxable property, real and personal in the county, unassessed, at which time the Assessor of such county may appear, and by testimony under oath or other sworn proof, explain to the Board the reason of such non-assessment. If, after hearing such proofs, the said Board shall be satisfied that such non-assessment was excusable in the Assessor, it shall cause an order to that effect to be entered upon the minutes, and if the said Board shall be satisfied that any non-assessment was not excusable, then said Board shall cause an order to that effect to be entered on its minutes, when it shall be the duty of the District Attorney of such county to demand of the Assessor thereof all the State and county taxes due and payable upon such property for the preceding year, and if the same shall not be paid by such Assessor within ten days from such demand, then said District Attorney shall forthwith commence an action in a court of competent jurisdiction against such Assessor and his sureties, for the collection, in one suit, of all sums payable by such Assessor as aforesaid; *provided, however*, if it can be proven that any non-assessment was caused by the refusal of the owner, agent or claimant of such property, or of the person or persons having it in possession or under his control or charge, to give a list of it to the Assessor, the Assessor shall not be liable; but the person or persons whose refusal to give the Assessor such list (and whose duty it was under the law to give such list) caused the omission, shall pay double the amount of the taxes that would have been imposed upon the property had it been assessed.

Duties District Attorney.

Neglect of Assessor, how excused

District Attorney may demand taxes, when.

Double taxes levied, when.

Sec. 10. At the same time and in the same manner as other lists of property, herein required, are given, each and every person shall deliver, under oath or affirmation, to the Assessor, a similar list of all real estate, with the improvements thereon, and all personal property which he, and the firm of which he is a member, and the corporation of which he is President, Cashier, Treasurer, Secretary, Trustee or Managing Agent, owns, claims or has the charge, possession or control of, in any other county of the State, which he does not, of his own personal

Lists under oath shall describe property.

Lists under
oath shall
describe
property.

knowledge, know has been assessed in such other county for that year, which list shall particularly describe each tract of land and each city or town lot contained therein (so that the same may be found or known by such description), and all vessels, steamers and other water craft, and shall also specify each and all deposits, if any, and persons with whom such deposit or deposits are made and the place and places in which the same may be found, unless he shall have included all such money, gold dust, gold and silver bars and bullion in the list of property in his county, which it shall be lawful to do; and shall also specify the kind and nature of all other personal property in such county belonging to or under the charge, control or in the possession of him or them.

Property in
other
counties.

SEC. 11. Every Assessor, as soon as he shall have received a list of any property in another county, under the foregoing section, shall make out from the list delivered to him a list for each county in which any such taxable property may be, and shall transmit the same, by mail or express, to the Assessor of the proper county, who shall assess the same as other taxable property therein, if it has not been before assessed for the same year.

Property
assessed in
several
counties.

SEC. 12. When real property is assessed by the County Assessors of two counties on territory claimed by both, the owner of the real estate assessed is hereby authorized to pay said taxes in either county that he may select, and in case of suit being brought for the non-payment of said taxes in the county in which said suit may be brought, the production of a tax receipt for the current year on said property, signed by the proper officer, although in an adjoining county claiming jurisdiction; of a date prior to the commencement of said action, shall entitle said taxpayer to a dismissal of said suit, free of cost.

Property of
partnership
and incor-
porations.

SEC. 13. The owner or holder of any stock, in any firm, incorporated company or association, the entire capital of which is invested in property which is assessed, or the capital of which is assessed, shall not be assessed individually for his stock in such company or association, nor shall any person having an interest in any partnership or firm be individually assessed for the partnership or firm property, if such property is assessed to the partnership or firm. The property of every firm, incorporated company or association shall be taxed in the county where the property is situated; *provided*, that whenever any portion of the property of any such company shall be assessed and taxed in the county wherein the same is located, then, upon presentation, at the principal office of such company, of the certificate or receipt of the collector of said county, that such taxes have been paid in another county, the same shall be deducted at the principal office, from the aggregate amount of taxes imposed upon, or paid by said company, for the same property, in the county wherein the principal office of said company is situated.

Incorporat'd
property,
how
assessed.

The undivided property of deceased and insane persons may be listed to the heirs, guardians, executors or administrators, as the case may be, and a payment of taxes made by either, shall

bind all the parties in interest for their equal proportions. It is hereby made the duty of every District Judge, from time to time, to direct each and every administrator, executor and guardian (which direction may be especially given in each case or by general order) to pay, out of the funds of the estate, all taxes that have attached or accrued against such estate after the passage of this Act; and no order or decree, for the distribution of any property of any decedent among the heirs or devisees, shall be made until the taxes which have been attached to or accrued against the estate shall have been paid.

Estates of deceased persons, how assessed.

SEC. 14. If any person shall willfully make or give, under oath or affirmation, a false list of his, her or their taxable property, under his or her control, such person shall be deemed guilty of perjury, and, upon conviction thereof, shall be punished therefor as is by law provided for the punishment of perjury.

Falsely listing property perjury.

SEC. 15. When personal property is mortgaged or pledged it shall, for the purpose of taxation, be deemed the property of the person who has the possession thereof.

SEC. 16. It shall be the duty of the Assessor in each of the respective counties of the State on or before the second Monday in August in each year, to prepare a printed list of all the taxpayers in the county, and the total valuation of property on which they severally pay taxes (except property assessed by the State Board of Assessors and Equalization). A copy of said list shall be by the said Assessor delivered in person, or mailed to each and every taxpayer in the county, and to the State Board of Assessors and Equalization; *provided*, that the cost of printing the aforesaid list shall not exceed twenty cents for each name for as many copies as there are names on the list.

Duties of Assessor.

The several Boards of County Commissioners in the State are authorized and empowered to allow the bill contracted by the Assessor under this section, and the several County Auditors are authorized to draw their warrants in payment for the same.

Duties County Commissioners.

SEC. 17. It shall be the duty of the Assessor to prepare a tax list, or assessment roll, indexed, or alphabetically arranged, in the book or books furnished by the Board of County Commissioners for that purpose, in which book or books shall be listed all the real estate, improvements on real estate, including improvements on public lands, and other personal property within the limits of the county, and in said book or books there shall be set down in separate columns:

Lists of property, how kept and what to contain.

First—The names of the taxable inhabitants, firms, incorporated companies or associations, in alphabetical order, if known; if unknown, the property shall be assessed to unknown owners. And if any person shall refuse to make a statement of his property, under oath, as required by this Act, that fact shall be noted under his name.

Second—All real estate, including the ownership or claim to, or possession of, or right of possession to any land and improvements, taxable to each inhabitant, firm, incorporated company, or association, described by metes and bounds, or by common designation or name, if situated within the limits of any city or

Lists of
property,
how kept
and what to
contain.

incorporated town, described by lots or fraction of lots; if without said limits, giving the number of acres, as near as can be conveniently ascertained, and the location and township where situated; all improvements on public lands, describing as nearly as possible the location of said improvements; *provided*, that when two or more parties claim, by description, the same land, it shall be assessed to each party making such claim or giving such description, according to the estimated value of the claims of each.

Third—The cash value of real estate, including the possessory claim to lands and the improvements thereon.

Fourth—The cash value of all improvements on real estate, including possessory claims, where the same is assessed to a person other than the owner of said real estate.

Fifth—The cash value of all personal property except improvements on real estate or public lands, taxable to each and exclusive of money and solvent debts.

Sixth—Amount of money and solvent debts.

To comply
with re-
quirements
of State
Board.

Seventh—The total value of all property taxable to each. And no further description of personal property than that required by the foregoing provisions of this section shall be needed or requisite to render the assessment binding and effective, but any additional requirements by the State Board of Assessors and Equalization, shall be complied with.

The form of the assessment roll shall be substantially as follows:

When tax paid
Taxpayer's name.....
Description of property.....
Real estate—No. of acres.....
Section.....
No. of lot.....
No. of block.....

	Dollars.	Cents.
Value of real estate or possessory claim and improvements		
Value of improvements on real estate or possessory claim assessed to persons other than the owners of said real estate or possessory claim.....		
Value of personal property.....		
Amount of money and solvent debts		
Total value.....		
Total value of all property after equalization by the State Board of Assessors and Equalization.....		
State proportion.....		
County proportion		
Special tax (naming it).....		
Poll tax.....		
Total tax.....		
To whom paid.....		

SEC. 18. The Assessor shall also, when directed by the Board of County Commissioners, in a book, make a map or plan of the various blocks within any incorporated city or town or city, and shall mark thereon the various subdivisions, as they are assessed; and in such subdivision he shall mark the names of persons to whom it is assessed.

Assessor to prepare a map.

SEC. 19. On or before the second Monday in August in each year, the Assessor shall complete his tax list or assessment roll, and he, or his deputy, as the case may be, shall take and subscribe to an affidavit written therein to the effect that he has made diligent inquiry and examination to ascertain all the property within the county subject to taxation, and that he has assessed it on the assessment roll, equally and uniformly, according to the best of his judgment, information and belief, at its full cash value; but the failure to take or subscribe to such affidavit shall not in any manner effect the validity of any assessment contained in said assessment roll.

Assessor to make oath to assessment roll.

SEC. 20. As soon as completed, the assessment roll, together with the map book, and all statements made by taxpayers, shall be delivered to the Clerk of the Board of County Commissioners, who shall immediately give notice thereof, and of the time the Board of Equalization will meet to equalize assessments, by publication in one newspaper, if any be printed in the county, and if none, then in such manner as the Board of County Commissioners shall direct; and in the meantime the assessment roll shall remain in the office of said Clerk for public inspection.

Duties of Clerk of the Board of County Commissioners.

SEC. 21. The assessment made by the County Assessors and that of the State Board of Assessors and Equalization, as apportioned by the Boards of County Commissioners, shall be the only basis of taxation for city, town, school, road, or other districts in their respective counties.

SEC. 22. On the second Monday of August in each year, the Assessor of each county shall transmit to the State Board of Assessors and Equalization, a statement showing:

Duties of Assessor.

1. The several kinds of personal property.
2. The average and total value of each kind.
3. The number of live stock, number of bushels of grain, number of gallons of wines or liquors, number of pounds or tons of any article sold by the pound or ton.
4. When practicable, the separate value of each class of land, specifying the classes and the number of acres in each, and such other information as the Board may require.

COUNTY BOARDS OF EQUALIZATION.

SEC. 23. The Board of County Commissioners of each county shall constitute a Board of Equalization, of which Board the Clerk of the Board of County Commissioners shall be Clerk. The Board of Equalization of each county shall meet on the third Monday in August, in each year, and shall continue in session from time to time until the business of equalization presented to them is disposed of; *provided, however*, that they

Board of County Commissioners as a Board of Equalization.

Proviso. shall not sit after the first Monday in September, except as in this section provided.

What the County Board of Equalization may do.

The Board shall have power to determine all complaints made in regard to the assessed value of any property, except that assessed by the State Board of Assessors and Equalization, and may change and correct any valuation, either by adding thereto or deducting therefrom, such sum as shall be necessary to make it conform to the actual cash value of the property assessed, whether said valuation was fixed by the owner or Assessor; except that in case where the person complaining of the assessment, has refused to give the Assessor his list under oath, as required by this Act, no reduction shall be made by the Board in the assessment made by the Assessor.

Clerk to give notice.

If the Board find it necessary to add to the assessed valuation of any property on the assessment roll, they shall direct the Clerk to give notice to the persons so interested, by letter deposited in the postoffice, or express, or otherwise, naming the day when they shall act in that case, and allowing a reasonable time to appear.

Duties of County Commissioners and Clerk of Board.

As soon as possible after the adjournment of the Board in September, its Clerk shall make out a list of all persons who have not appeared before the Board, the valuation of whose property has been added to on the assessment roll, and shall state the amount so added; and a list of all property the valuation of which has been added to on the assessment roll, with the amounts so added, the owners of which have not appeared before the Board; and the Board of County Commissioners shall cause the same to be published in one newspaper in the county, if there be any, and if not, then by posting one copy of the same in a public place in each election precinct in the county; and any person, to the assessed value of whose property there was an amount added, not appearing before the Board of Equalization in August, may appear before it in September, and upon making affidavit that he had no knowledge of such increased valuation of his property, he shall be given a hearing and the final judgment of the Board; and the Clerk of the Board shall note all changes made and report the same to the Auditor, who shall make the changes required on the original assessment roll.

Assessing of taxpayers.

The Assessor, either in person or by deputy, shall be present; also any deputy whose testimony may be required by the parties appealing to the Board, and they shall have the right to make any statement touching such assessment, and to produce evidence relating to questions before the Board.

Mortgages or liens.

The Recorder of the county shall be also present, and attend on the Board with an abstract of all unsatisfied mortgages and liens remaining on record in his office, arranged in alphabetical order, for which service he shall receive no compensation. And the Board of Equalization shall make use of such abstract, and of all other information that they can procure from the Recorder, in the Recorder's office, or otherwise, in equalizing the assessment roll of the county, and may require the Assessor to enter upon such assessment roll any mortgage, or lien, or other

property which has not been assessed, and the assessment and equalization so made shall have the same force and effect as if made by the Assessor before the delivery of the assessment roll by him to the Clerk of the Board of County Commissioners. Mortgages or liens, may be assessed.

On the second Monday in September, the Board of County Commissioners shall meet as a Board of Equalization, to equalize the assessment roll and hear complaints in the excepted cases mentioned in this section. Board of Equalization to meet when.

SEC. 24. A quorum of the Board of County Commissioners shall be sufficient to constitute the Board of Equalization, and a majority of the members present shall determine the action of the Board. Quorum.

SEC. 25. Before the first Monday in November the Board of County Commissioners shall make, and cause to be entered in the proper record book, an order stating and declaring the length of main track of the railway assessed by the State Board of Assessors and Equalization within the county, the number of miles of track lying in each city, town, school, road and other district in the county through which such railway runs, and the assessed valuation per mile of such railway as fixed by the State Board of Assessors and Equalization. Duties of County Commissioners as to railway assessments

The valuation so fixed shall constitute the assessment value of said property for taxable purposes in such city, town, school, road or other district. All such railway property shall be taxable upon said assessment, for city, town and district purposes, at the same rates, and by the same officers, as the property of individuals within such city, town or district. Valuation for school, city and town purposes.

SEC. 26. During the session, or within two days after the adjournment of the Board of Equalization, its Clerk shall enter upon the assessment roll all the changes and corrections made by the Board, and shall immediately deliver said corrected roll, with his certificate attached, to the County Auditor. Changes and corrections, how made.

DUTIES OF AUDITORS IN RELATION TO REVENUE.

SEC. 27. The County Auditor, as soon as the assessment roll is delivered to him by the Clerk of the Board of Equalization, shall proceed to add up the valuations, and to enter the total valuation of each kind of property, and the total valuation of all property, on the assessment roll; and he shall, on or before the third Monday in September of each year, prepare a duplicate of the assessment roll as corrected by the County Board of Equalization, which shall be verified by his oath, and shall immediately forward the same by express or mail to the State Board of Assessors and Equalization. Duties of County Auditors.

SEC. 28. When the statement of railway assessments is received from the State Board of Assessors and Equalization, the Auditor shall enter the same on the assessment roll of the county, and enter the amount of the assessment apportioned thereto in the column which shows the total value of all property for taxation in the county.

Duties of
County
Auditors.

SEC. 29. The Auditor shall, as soon as he receives from the State Board of Assessors and Equalization, a statement of the changes made by the Board in the assessment roll of the county or in any assessment contained therein, make the corresponding changes in the assessment roll, by entering the same in a column provided with a proper heading for the purpose.

He shall then compute and enter in a separate money column in the assessment roll the respective sums, in dollars and cents, rejecting the fractions of a cent, to be paid as a tax on the property therein enumerated, and foot up the column showing the total amount of such taxes, and the columns of total value of property in the county, as corrected under the direction of the State Board of Assessors and Equalization; and on or before the first Monday in November he shall deliver the corrected assessment roll, with his certificate attached, together with the maps or plat book, to the *ex-officio* Tax Receiver.

SEC. 30. On delivering the assessment roll to the *ex-officio* Tax Receiver, the Auditor shall charge him with the full amount of the taxes levied, and he shall forthwith transmit by mail to the State Controller a statement showing the assessed valuation of all property in the county and the amount of taxes levied thereon for State and county purposes.

COLLECTION OF PROPERTY TAXES.

County
Treasurers
to be tax
receivers.

SEC. 31. The several County Treasurers of this State shall be *ex-officio* Tax Receivers, under the provisions of this Act, for their several counties, and they shall receive all taxes on real and personal property and receipt for the same.

Notice to
taxpayers,
how given.

SEC. 32. Upon receiving the assessment roll from the Auditor, the *ex-officio* Tax Receiver shall proceed to receive the taxes, and shall forthwith give notice by publication in some newspaper published in his county, and if none be so published, then by posting notices in three public and conspicuous places in the county, that taxes will be delinquent on the first Monday in December, and that unless paid prior thereto ten per cent. will be added to the amount thereof; and he shall forward by mail a postal card to each taxpayer whose residence is outside of the county seat, if the postoffice address of such taxpayer is known to him, notifying him or them of the amount due.

Taxes delin-
quent on
the first
Monday in
December.

Duties of
Tax Re-
ceiver.

SEC. 33. Whenever any tax is paid to the *ex-officio* Tax Receiver he shall mark the word "paid" and the date of payment in the assessment roll opposite the name of the person or description of the property liable for such taxes, and shall give a receipt therefor, specifying the amount of the assessment and the amount of the tax and a description of the property assessed. But no *ex-officio* Tax Receiver shall receive any taxes for any portion less than the least sub-division entered upon the assessment roll; *provided, always*, that an owner of undivided real estate may pay the proportion of taxes due on his interest therein.

Duty Tax
Receiver.

SEC. 34. On the first Monday in December the *ex-officio* Tax Receiver, at the close of his official business on that day, shall enter upon the assessment roll a statement that he has made a

levy upon all the property therein assessed, the taxes upon which have not been paid, and shall immediately ascertain the total amount of taxes then delinquent, and file in the office of the Auditor the list of all persons and property then owing taxes, verified by the oath of himself or deputy, which shall be completed by the second Monday in December and shall be known as the delinquent list; and the Auditor shall immediately cause said list to be published in at least one newspaper in his county for not less than one nor more than four weeks, and if no newspaper be published in the county, then a copy thereof shall be posted by the Auditor in at least five conspicuous places within the county; *provided*, that the cost of publication in each case shall be charged to the delinquent taxpayer and shall, in no case, be a charge against the State or county; *and provided, further*, that such publication shall be made at not more than legal rates.

Duty Tax
Receiver.

Duty
Auditor.

SEC. 35. The County Treasurer shall, on Monday in each week, apportion all the money that shall have come into his hands, as *ex-officio* Tax Receiver, during the preceding week into the several funds, as provided by law, and shall make out a statement, under oath, of the same, and transmit said statement to the Auditor, to be by him filed in his office.

Money, how
and when
apportioned

SEC. 36. On the second Monday in December, in each year, the *ex-officio* Tax Receiver shall attend at the office of the County Auditor with the assessment roll, and the Auditor shall then and there administer to the *ex-officio* Tax Receiver an oath, which shall be written and subscribed on the assessment roll, to the effect that each person and all property assessed in said roll on which taxes have been paid to him has the word "paid" marked opposite the name of such person, or the description of such property, and the Auditor shall then foot up the amount of taxes remaining unpaid, and shall make a final settlement with the *ex-officio* Tax Receiver of all taxes charged against him on account of said assessment roll.

Assessment
roll turned
over, when
and how.

SEC. 37. Within ten days after such final settlement, the Auditor shall transmit, by mail or otherwise, to the State Controller, a statement, in such form as the Controller may require, of all and each particular kind of property delinquent, and the total amount of delinquent taxes.

Delinquent
list sent to
Controller.

SEC. 38. If any Treasurer and *ex-officio* Tax Receiver shall refuse, for a period of five days, or wilfully neglect to make the settlement with, and statement to the Auditor of his county, as in this Act required, he and his sureties shall be liable to pay the full amount of taxes charged upon the assessment roll, and the District or Prosecuting Attorney, of his own volition, or on being instructed to do so by the State Controller or the Board of County Commissioners, shall cause suit to be brought against said Treasurer and *ex-officio* Tax Receiver and his sureties for the full amount due on the Auditor's books. And if such suit is commenced, no credit or allowance whatever shall be made to such refusing or neglecting Treasurer and *ex-officio* Tax Receiver for the taxes outstanding.

Penalty,
neglect of
Treasurer.

Duty
District
Attorney.

SEC. 39. Immediately after the second Monday in December

When notice of sale given and what to specify.

of each year, the County Treasurer and *ex-officio* Tax Receiver shall advertise the property, upon which delinquent taxes are a lien, for sale, in all cases where the delinquent tax, exclusive of poll taxes and penalties, does not exceed the sum of three hundred dollars, such sale to be made at the court-house door of the county, on the third Monday in January next succeeding. Such notice shall be published in a newspaper, if there be one in the county, at least once a week from the date thereof until the time of sale, and if there be no newspaper in the county, such notice shall be posted in at least three public places in each township where delinquent property is situated, such posting to be at least twenty days prior to the day of sale; *provided*, that the cost of such publication shall not exceed two dollars for each or any case of delinquency. Such notice shall specify and give: First—The name of the owner, if known. Second—The amount of taxes due from him, together with the penalty and costs. Third—The description of the property on which such taxes are a lien and which will be sold for the payment thereof. Fourth—And that ten per cent. on such taxes and costs of advertising will be collected in addition to the original tax, or the property sold for all of said sums, specifying the time and place of said sale, and that such sale is subject to redemption within six months after the date of sale by payment of all of said sums with three per cent. per month thereon from date of sale until paid; *provided*, that such redemption may be made in accordance with the provisions of the Civil Practice Act of this State in regard to real property sold under execution, except as to percentage of redemption as in this section provided. The bidding at tax sales under the provisions of this section shall be for the smallest quantity of property that will pay the taxes, penalty and costs.

Civil Practice Act applicable.

What certificate of sale shall recite.

SEC. 40. After receiving the amount of taxes, penalty and costs, the Treasurer shall make out in duplicate a certificate, dated on the day of sale, stating (when known) the name of the person assessed, a description of the land sold, the amount paid therefor, that it was sold for taxes, giving the amount and year of the assessment, and specifying the time when the purchaser will be entitled to a deed, if the land is not sooner redeemed; *provided*, that if no one else shall bid upon any piece of land at such sale, the Treasurer shall bid the same in for the benefit of the county and State, and file a certificate thereof with the County Recorder; and the same shall be subject to redemption from the Treasurer the same as from a private purchaser; and if not redeemed, the title thereto shall vest in the county for the benefit of the county and State, and may be disposed of as provided by law. One of the duplicate certificates of sale issued by the Treasurer, in case of a private purchaser, shall be filed in the office of the County Recorder.

Treasurer may buy.

Treasurer's deed to recite what.

SEC. 41. If the property is not redeemed within the time allowed by law for its redemption, the Treasurer, or his successor in office, must make to the purchaser, or his assignee, a deed of the property, reciting in the deed substantially the matters contained in the certificate of sale, and that no person

has redeemed the property during the time allowed for its redemption. The Treasurer shall be allowed a fee of three dollars for making such deed, which, together with the cost of acknowledging the same, shall be paid by the purchaser; *provided*, that when the deed is made to the county as the purchaser, the Treasurer shall make the deed and the County Clerk shall take the acknowledgment without charge.

Fee of
Treasurer.

SEC. 42. At any time after the second Monday of December and before the institution of suit, as in this Act provided, where the amount of taxes exceed three hundred dollars, and before the sale of property where the amount of the taxes does not exceed three hundred dollars, any delinquent taxpayer, upon a certificate from the Auditor giving a description of the property and the taxes thereon, may pay to the *ex-officio* Tax Receiver the taxes assessed against said delinquent, with ten per centum addition, by way of penalty thereon, taking from the *ex-officio* Tax Receiver duplicate receipts for the amount paid, one of which shall be filed with the County Auditor and the other, in cases where the amount of taxes, exclusive of the penalty for delinquency and exclusive of poll tax, exceeds three hundred dollars, shall be filed with the District or Prosecuting Attorney of the county.

Delinquents
may pay
when and
how.

SEC. 43. After having been served by any person with the duplicate tax receipt of the *ex-officio* Tax Receiver for the total amount of taxes due from such person or upon a piece of property, with ten per centum additional, the District or Prosecuting Attorney shall not commence the suit authorized by this Act against such person or property; *provided*, that if any person shall fail to serve said receipt, said person shall pay all costs that may result from his or her negligence.

District
Attorney not
to begin
suit, when.

SEC. 44. The additional ten per centum herein provided for shall be paid into the County Treasury for the use of the county.

SEC. 45. The Auditor shall, within three days after receiving the delinquent list, make out and deliver to the District and Prosecuting Attorney of his county, a list duly certified to by him of all delinquencies, where the delinquent tax, exclusive of poll taxes and penalties, exceeds the sum of three hundred dollars, charging him therewith, and shall at the same time give notice by publication in some newspaper in the county, if there be any, and if not, then by posting notices in three public places in the county, that the said list has been deposited with the District or Prosecuting Attorney, and that unless the delinquent taxes therein specified are paid to the Treasurer, as *ex-officio* Tax Receiver, within twenty days from the publication or posting of such notices, action will be commenced by the District or Prosecuting Attorney for the collection of said taxes and costs. The Auditor shall make, or procure and file with the District or Prosecuting Attorney, an affidavit stating the contents of said notice and the manner and time of such publication or posting as required by this section.

Duties of
Auditor and
District
Attorney.

Notice, how
given.

SEC. 46. The District or Prosecuting Attorney, before receiving the delinquent list, as provided in the preceding section,

Additional
bonds of
District
Attorney.

Evidence of
assessment.

Suit for
delinquent
taxes may be
begun, when

Costs and
penalties.

shall enter into such additional bonds as may be required by the Board of County Commissioners. The said delinquent list, or a copy thereof, certified by the County Auditor, and showing unpaid taxes against any person or property, shall be prima facie evidence in any court to prove the assessment, property assessed, the delinquency, the amount of taxes due and unpaid, and that all the forms of law in relation to the assessment and levy of such taxes have been complied with.

SEC. 47. The District or prosecuting attorneys of the several counties of this State are hereby authorized and directed, immediately after the time specified in section forty-five of this Act, to commence action in the name of the State of Nevada against the person or persons so delinquent, and against the real estate and improvements assessed so delinquent, and against all owners known or unknown, to recover such delinquent taxes in all cases where the delinquency, exclusive of poll tax and penalties, exceeds the sum of three hundred dollars. Such actions may be commenced in the county where the assessment is made, before any court in said county having jurisdiction of the amount thereof, and such jurisdiction shall be determined solely by the amount of delinquent taxes, exclusive of poll taxes and penalties sued for, without regard to the location of the lands or other property as to townships, cities or districts, and without regard to the residence of the person or persons, or owner or owners, known or unknown.

SEC. 48. In all suits brought for the collection of delinquent taxes, as provided for in the preceding section, the complaint and summons shall demand, and the judgment shall be entered for twenty-five percentum in addition to the tax of ten percentum thereon and costs; and such tax, penalty and costs shall not be discharged, nor shall the judgment therefor be satisfied except by the payment of the tax, original penalty, costs, and the additional penalty herein prescribed in full.

SEC. 49. The complaint in said action may be as follows in form:

State of Nevada, }
County of ———. } [Title of Court.]

Form of
complaint.

The State of Nevada vs. A. B. & Co., and the real estate and improvements in [describing them]. The State of Nevada, by C. D., District or Prosecuting Attorney of the county of ———, complains of A. B., and also the real estate and improvements [describing them with the same particularity as in actions of ejectment, or actions for the recovery of personal property], and for cause of action says that between the first Monday in January and the second Monday in August, A. D. one thousand eight hundred and ———, in the county of ———, in the State of Nevada, E. T., then and there being County Assessor of said county, did duly assess and put down on an assessment roll all the real and personal property in said county subject to taxation, and that said assessment roll was afterward submitted

to the Board of Equalization of said county, and was by said Board duly equalized as provided by law; that said A. B. was then and there the owner of, and that there was duly assessed to him the above described real estate, improvements upon real estate and certain personal property, and that upon such property there has been duly levied for the fiscal year A. D. eighteen hundred and —, a State tax of — dollars, and a county tax of — dollars, amounting in the whole to — dollars, all of which is due and unpaid; of which amount — dollars was duly assessed and levied against the real estate, and — dollars against the improvements aforesaid, and — dollars against the personal property. Wherefore said plaintiff prays judgment against A. B. for the sum of — dollars [the whole of said tax], and a separate judgment against said real estate and improvements, for the sum of — dollars [the tax due on real estate, improvements and personal property], and the ten per cent, damages for non-payment thereof at the time, as required by law, and the additional penalty of twenty-five per centum, also required by law, and for such other judgment as to justice belongs, and for all costs subsequent to the assessment of said taxes and of this action.

C. D., District or Prosecuting Attorney,
County of—.

If the property be assessed to an unknown owner, then any fictitious name may be inserted to represent such owner as defendant.

SEC. 50. In all suits brought by the District or Prosecuting Attorney of his county, or the attorney of incorporated cities and towns, for delinquent taxes, the said District Attorney is hereby authorized and empowered to make, in the summons and complaint, additional and more certain description than that contained in the assessment roll of the real property assessed and upon which suit is brought for the taxes due thereon, as he may deem proper, whether the same is an estate in fee, possessory claims, or claim to or right of possession to any lands; and where such additional description is made, evidence may be introduced to prove that the property described in the summons and complaint is the same property as that described in the assessment roll; *provided*, that the complaint and summons shall aver such fact, and the judgment and execution, and all proceedings thereafter, shall follow the description given in the assessment roll, and the additional description given in the summons and complaint.

SEC. 51. Upon a complaint in a District Court, a summons shall be issued as provided in other civil cases, except that it shall require the defendant and all owners of or claimants to any real estate or improvements described in the summons, known or unknown, to appear and answer the complaint filed in said court on a day certain, which day shall not be less than thirty, nor more than forty days from the date of the summons. The summons so issued shall be served by the Sheriff, as follows:

First—As to the personal defendant, by delivering to and leaving with him a copy of the summons if found within the

Form of
complaint.

Additional
recitations
in complaint

Style of
process.

How jurisdiction of delinquent may be had.

county. If the personal defendant cannot, after diligent search, be found within the county, then service may be made upon such personal defendant by publishing a notice, substantially in the form hereinafter prescribed, in some newspaper published in the county, if there be one, once each week for three successive weeks; and in case no newspaper is published in the county, or in case a newspaper is published in the county, and, from any cause whatever, the proprietor, manager or chief clerk of such newspaper refuse to publish the same (such facts to be shown by affidavit of the officer serving said summons), then the notice hereinafter prescribed may be posted at the court house door of the county in which the said suit is commenced, for twenty-one days, and no order of court shall be necessary for such publication or posting, but it shall be the duty of the Sheriff to publish or post said notice as herein provided, when the personal defendant cannot be found within the county, and to return the manner of service on the summons.

How summons may be served.

Second—As to real estate and improvements thereon, or improvements when assessed to a person other than the owner of the real estate, and as to all owners of or claimants to the same, known or unknown, service of the summons may be made by posting a copy of the summons in some public place on the real estate, or improvements, when assessed separately, for twenty-one days, and also by publishing or posting a notice in the same manner and for the same time as required in cases where the personal defendant cannot be found in the county.

Return day

The last publication of the notice, and the last day of the twenty-one days, which the copy of the summons is required to be posted, shall expire at least ten days before the return day named in the summons. No other or further service shall be required, and the return of the officer, showing a service of the summons as herein required, shall be conclusive evidence of the due service of the summons upon the defendant named, the real estate and improvements thereon, when assessed separately, and upon all owners of and claimants to the same, known or unknown. If, on the return day named in the summons, the personal defendant fail to appear and answer the complaint, his default may be entered and final judgment entered by the Clerk, as in other civil cases, for the amount of taxes with ten per cent., damages, twenty-five per centum additional penalty and costs; and if, upon the return day, no person appear and answer for the real estate and improvements thereof [thereon], or for the improvements, when assessed separately, then the default of the said real estate and improvements thereon, or of the improvements, when assessed separately, and of all owners of or claimants to the same, known or unknown, may be entered, and final judgment rendered as in other civil cases. The notice required to be published or posted shall be substantially in the following form, and may include any number of cases in which the return day of the summons shall be the same:

Default may be entered, how.

STATE OF NEVADA, COUNTY OF _____;

DISTRICT OR PROSECUTING ATTORNEY'S OFFICE. }

Form of
notice to
delinquents.

Notice of suits commenced.—To the following named defendants, and to all owners of, or claimants to the real estate and improvements thereon, or improvements, when assessed separately, hereinafter described, known or unknown. You are hereby notified that suits have been commenced in the [name of Court, where held, etc.] by the State of Nevada, plaintiff, against each of the defendants hereinafter named, and each of the following described tracts or parcels of land with the improvements thereon, and improvements when separately assessed, and all owners of, or claimants to the same, known or unknown, to recover the tax and delinquency assessed to said defendant against said property, for the fiscal year commencing _____, and ending _____, and that a summons has been duly issued in each case; and you are further notified that unless you appear and answer the complaint filed in said cause, on or before the _____ day of _____, 18—, judgment will be taken against you, and the real estate and improvements herein described, for the amount of tax and delinquency specified, and cost of suit. Tax and delinquency A. B., describe real estate and improvements as in summons, \$—.

C. D., personal property, assessed at \$—

C. D., District or Prosecuting Attorney,
_____County

It shall be the duty of the District or Prosecuting Attorney to file in the office of the County Recorder a copy of each notice published or posted, with the affidavit of the publisher or foreman in the office, setting forth the date of each publication of the notice, the paper in which the same was published; and the officer shall file a copy of the notice posted, with an affidavit of the time and place of posting, which copies so filed as aforesaid, or certified copies thereof, shall be prima facie evidence of all facts therein contained, or contained in the affidavit, in all courts in this State. The publisher shall be entitled to two dollars for each case for publishing said notice, including the making of the affidavit. The Recorder shall be entitled to fifty cents for filing each notice of publication, including affidavit; and said sums so allowed shall be taxed and collected as other costs in the case, from the defendant, and in no case shall they be a charge against or collected from the county or State.

Notice to be
filed with
Recorder.Fee of
publisher.Fee of
Recorder.

SEC. 52. The defendant may answer, which answer shall be verified:

Verified
answer may
allege, what.

First—That the taxes have been paid before suit.

Second—That the taxes, with costs, have been paid since suit, or that such property is exempt from taxation under the provisions of section five of this Act.

Third—Denying all claim, title or interest in the property assessed, at the time of the assessment.

Verified
answer may
allege, what

Fourth—That the land is situate in, and has been duly assessed in another county, and the taxes thereon paid.

Fifth—Fraud in the assessment, or fraud in failing to comply with the provisions of this Act, by which fraud the party or property assessed has suffered injury; *provided, however*, that the acts herein required between the assessment and commencement of suit shall be deemed directory merely, and no other answer shall be permitted.

Character of
judgment
and how
entered.

SEC. 53. In case judgment is rendered for the defendant, it shall be general, without costs, and may be entered in favor of some one or more of them, and against others, as in other civil cases; but when defendants have no claim or title to the property at the time of assessment, judgment may, notwithstanding, be entered against the property by continuing the suit, and summoning the owner, known or unknown, as provided in section fifty-one of this Act. In case judgment is rendered for plaintiff, it may be entered against such defendant, or defendants, as are found liable for the tax, and for such portions as he or they may be found liable for. Judgment may be entered against the real estate, improvements, and personal property, for the taxes and costs severally due thereon; and when it appears on the assessment roll, and is not disproved at the trial, that the real estate, improvements, and personal property belong [belonged] to the same person or persons at the time assessments were made, then the whole tax of such person or persons for that year may be recovered out of any of such real estate, improvements, or personal property, or out of any other property of the defendant or defendants, at the time of levy under execution; *provided*, that upon such real estate and improvements assessed, lien shall attach thereon for the taxes due upon the personal property, and shall not be released from such lien until all taxes are paid, as provided in section three of this

Taxes for
personal
property a
lien on real
property.

Judgment a
lien.

Act. Such judgments shall be a lien as aforesaid, as in other civil cases where judgments are rendered in the District Court. Such liens shall not be extinguished until the delinquent tax and cost of sale for the same shall have been paid. The Clerk of the District Court may issue execution upon judgments rendered in his court as in other civil cases. Judgment may be rendered by default, for want of an answer, as in other civil cases. In case any person shall be sued for taxes on any lands or improvements, of which he was the owner, or in which he had a claim or interest at the time of the institution of suit, and shall be discharged from personal liability, under an answer in conformity with the third subdivision of section fifty-two of this Act, and such lands or improvements shall be sold under a judgment obtained against it, and shall thereafter be redeemed by such discharged defendant, or if he shall pay the taxes and costs to prevent a sale, then such personally discharged defendant shall have, and is hereby given, the right of recovery over against the owner at the time of the assessment, or any subsequent purchaser, for the full sum of taxes and costs, or redemption money paid. And in every case of such recovery, the judgment shall, in addition to the taxes and costs,

Defendant
personally
discharged,
lands sold.

or in addition to the redemption money paid, include twenty-five percentum of the amount of taxes and costs of redemption money as liquidated damages; and the receipt of the District or Prosecuting Attorney for taxes and costs, or of the *ex-officio* Tax Receiver for the redemption money, shall be prima facie evidence of the debt and of its amount.

Costs and penalties as liquidated damages.

SEC. 54. An Act to regulate proceedings in civil cases in the courts of justice in the State of Nevada, approved March 9, 1869, and the several amendments thereto, or amendments which may hereafter be made thereto, or laws passed under the government of the State of Nevada, so far as the same are not inconsistent with the provisions of this Act, are hereby made applicable to the proceedings under this Act, and any deed derived from the sale of real property under this Act shall be conclusive evidence of the title, except as against actual frauds or the payment of the taxes, by one not a party to the action or judgment in or upon which such sale was made, and shall entitle the holder thereof to possession of such property, which possession may be obtained by action in a Justice's Court for the unlawful withholding thereof in the same manner as where tenants hold over after the expiration of their lease; *provided*, that the officer in selling such property shall only sell the smallest quantity that will pay the judgment and all costs. All sales of real estate sold for taxes shall be subject to redemption at any time within six months after date of sale, by the payment of all costs connected with the suit and sale, together with interest at the rate of three per cent. per month from date of sale up to time of redemption. When property is sold belonging to minors, or persons under legal disability, they shall have until six months after such disability is removed to redeem such property, as in other civil cases, by paying the whole amount of the judgment and all subsequent taxes and interests paid by and due to the purchaser at such sale, and fifty per cent. in addition thereto. But this provision shall not apply when the executor or administrator of the estate, or the father, or, in case of his death, the mother or guardian of such minor children, or insane person, has been personally served with process.

Civil Practice Act applicable.

Possession obtained, how.

Redemption

Property of persons under legal disability, exceptions.

SEC. 55. It shall be the duty of the Treasurers of the several counties of this State to attend all sales of property for delinquent taxes, and in case there shall be no bidders for any parcel or parcels of property offered for sale, to pay such tax and costs thereon, then such Treasurers may bid for, and buy in such parcel or parcels of property as others will not buy; and such Treasurers shall take certificates of sale, or deeds, for such property, as other private buyers, specifying the trust aforesaid; and such Treasurers, and their successors in office, shall hold the property so bought in by them in trust for the use and benefit of the State and county, and any officers having fees due them in such cases, subject to redemption provided for by law, and subject in all cases to the trust aforesaid. Redemption may be made from such Treasurers in the same manner and upon the same terms as from any private buyer. When the

Treasurer may buy as trustee.

No fees for services in.

time allowed by law for redemption shall have expired, and no redemption shall have been made, the officer who made such sale shall execute and deliver to such Treasurer who bought in such property a deed of the same, in trust as aforesaid; and such Treasurer, and his successors in office, upon obtaining a deed of any property, in trust as aforesaid, under the provisions of this Act, shall hold such property in trust until the same is sold, when, upon an order entered upon the record of the proceedings of the Board of Commissioners of his county, such Treasurer, or his successor in office, for a consideration mentioned in such order, shall make, execute, and deliver, upon the payment of such consideration to him, to any purchaser an absolute deed, discharged of any trust, of the property mentioned in such order of the Commissioners.

Deed to be made to Treasurer.

Board of County Commissioners may make an order.

Property held in trust may be rented.

SEC. 56. While such property is held in trust, as in this Act provided, such Treasurer, or his successor in office, shall collect any rents arising from the property purchased by him, as other private persons do, during the time such property is subject to redemption; and after the time of redemption has expired, until such property can be sold, he may rent the same, with the approval of the Board of Commissioners, for a price to be fixed in their minutes. Such rents shall be paid out by the Treasurer, or his successor in office, as follows:

Rents, how apportioned

First—To the payment of the costs and taxes for which it was sold, with the percentage allowed for redemption.

Second—To the payment of any taxes afterward accruing upon such property.

Duties of Treasurer and Auditor.

Third—Any balance shall be paid into the general fund of his county. The price for which any property shall be sold shall be appropriated in the same manner as the rents are directed to be paid in this section. The Treasurer, or his successor in office, shall file in the office of the County Auditor a monthly statement, on the first Monday in each month, of the amount of property sold and rents collected during the past month; and upon any money being paid him for purchase or rent, shall give a statement of the amount thereof to the person, who shall file the same with the County Auditor; and such Auditor shall give the person paying such money a receipt for the same, as having been paid to the Treasurer, and expressing the purpose or consideration upon which such payment was made.

Property to be included in certificate of sale.

SEC. 57. The officer selling any property to a County Treasurer, in trust, as provided in this Act, shall embrace in one certificate of sale all property bid off by such Treasurer in any one day; and, at the expiration of the time for redemption, shall in one deed convey, in trust, to the Treasurer who bought such property, or to his successor in office, all property sold to such Treasurer and remaining unredeemed at any time after the expiration of the time for redemption; and the Recorder of the county shall record such certificates and deeds without payment of his fees until such property shall be sold or rented to pay the same.

SEC. 58. During the time any property is held in trust, under the provisions of this Act, it shall be annually assessed to

such Treasurer, and his successors in office, in the same manner that the taxable property of private persons is assessed, except that such assessment shall express that it is made against him as a trustee. But no proceedings shall be taken to enforce the collection of such taxes against the trustee. When the property is sold or rented for sufficient to pay the taxes and costs legally chargeable against such property, then the same shall be, by the trustee, fully paid; and in case any parcel of property shall not be of sufficient value to pay all the tax, costs and percentage legally chargeable against the same, then the Board of Commissioners, upon a sale of such property, may remit the balance of such taxes over and above its value.

Property held in trust to be assessed.

Taxes paid from rent, when.

SEC. 59. The County Treasurer, for his services under this Act, shall be allowed, upon the sale of any parcel of property held by him in trust or out of its rents, a reasonable compensation for his trouble, to be fixed by the Board of Commissioners in each case; and out of the sale price or rents of any property of which he is trustee, the Treasurer shall pay the costs due any officer for the enforcement of the tax upon such parcel of property, and all taxes owing thereon; and upon the redemption of any property from him as trustee, shall pay the redemption money over to any officers having fees due them from such parcels of property, and pay the tax for which it was sold and redemption percentage according to the proportion such fees respectively bear to such tax. In no case shall any service rendered by any officer under this Act become or be allowed as a charge against the county, nor shall the sale price or rent, or redemption money of any one parcel of property be appropriated to pay any cost or tax upon any other parcel of property than that so sold, rented or redeemed; and after paying all the tax and costs upon any one parcel of property, any balance remaining in the hands of the trustee shall by him be paid into the general fund of the county.

Allowance to Treasurer.

Redemption money, how distributed.

No fees collected from county.

SEC. 60. Every County Treasurer and his successor in office, becoming trustees under the provisions of this Act, shall be liable upon his and their official bond for any misfeasance, malfeasance, failure or neglect to perform faithfully all the duties of their trust.

Treasurer liable on his bond.

SEC. 61. There shall be allowed to all officers, except District or Prosecuting Attorneys, the same fees as are allowed in other civil cases. All officers shall perform such services as may be required of them under this Act without the payment of fees in advance. All costs shall be taxed and entered in the judgment against the person and the real estate and the improvements, when the judgment is the same against all; but if the judgment against the person and the property is for different sums, then the costs may be apportioned by the Court as the same may be deemed just; *provided*, that no fees or costs shall be paid to any officer unless the same be collected from the defendant, except when property sold for taxes is purchased by the county, in which case the said county shall pay all fees and costs properly charged or taxed against such property, and the Board of Commissioners shall allow the fees and costs pro-

Amount of fees.

Costs may be apportioned by Court.

Fees, how collected.

vided for in this section, and direct the same to be paid out of the General Fund of the county.

Duties of
District
Attorney.

SEC. 62. The District or Prosecuting Attorney shall, on the receipt of any money for taxes, enter the same on his delinquent list, opposite the description of the property, and shall, on Monday in each week, after the time fixed in this Act for the commencement of actions against delinquent taxpayers, pay to the County Treasurer all moneys collected by him for taxes, taking duplicate receipts for the amounts so paid, one of which receipts he shall on the same day file with the Auditor, and shall at the same time file with said Auditor a list of all judgments obtained by him up to that date for taxes under the provisions of this Act, stating therein the names of the defendants, if known, or if unknown, a description of the property, the amount of each judgment and the name of the court in which said judgment was obtained. He shall, on the Saturday next preceding the first Monday in April in each year, pay to the County Treasurer all moneys received by him for taxes and not previously paid over, taking duplicate receipts therefor, one of which shall in like manner be filed with the Auditor, and shall at the same time file with the Auditor a list of all judgments obtained by him and not previously filed, as herein provided. He shall also, on the day last mentioned, make and file with the County Auditor an affidavit stating that he has paid to the County Treasurer all moneys collected by him for taxes prior to that date, and filed the receipts therefor, and that the several lists filed by him, as herein directed, contain all judgments obtained by him under the provisions of this Act.

Duties of
District
Attorney
and Auditor.

SEC. 63. On the first Monday of April in each year, the District or Prosecuting Attorney shall attend at the office of the County Auditor with the delinquent list or lists, and the Auditor shall then carefully compare the same with the Treasurer's receipts and statements filed by the District or Prosecuting Attorney; and if the same shall be found to be correct, the Auditor shall give to the District or Prosecuting Attorney a receipt specifying the same. The District or Prosecuting Attorney shall at the same time deliver to the Auditor a written statement of all delinquent taxes upon said delinquent list or lists remaining uncollected, or for which suit has not been brought, with his reason in detail for not being able to collect the same, or for not bringing suit; and the Auditor shall immediately file the said delinquent list or lists and statement with the Clerk of the Board of County Commissioners, and the Board of County Commissioners shall revise the same by striking off such taxes as cannot be collected. The delinquent list or lists shall then be returned to the Auditor, who shall note the changes made, and shall then return the same to the District or Prosecuting Attorney, taking his receipt therefor. The County Auditor shall, in his report to the State Controller, state the amounts stricken off the delinquent list or lists by the Board of County Commissioners.

Duties
County Com-
missioners.

SEC. 64. If any District or Prosecuting Attorney shall fail or refuse to pay to the County Treasurer, as provided in this

Act, any money collected by him for taxes, he shall forfeit his office, and be forthwith removed therefrom, and shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine in any sum not exceeding five thousand dollars, or by imprisonment in the county jail for a period not exceeding one year, or by both such fine and imprisonment. Penalties.

SEC. 65. The District or Prosecuting Attorney shall be entitled, on each suit for the collection of delinquent taxes, to a fee of five dollars, with five per cent. on the amount delinquent. Said fee and percentage shall be taxed and collected as costs, but in no case to be charged against the county or State. Fee in tax suit.

COLLECTION OF TAXES BY THE ASSESSOR ON CERTAIN PERSONAL PROPERTY.

SEC. 66. The County Assessor in the several counties in this State, when he assesses the property of any person or persons, company or corporation liable to taxation, who do not own real estate within the county of sufficient value, in the Assessor's judgment, to pay the taxes on both his or their real and personal property, shall proceed immediately to collect the taxes on the personal property so assessed; but the party paying such taxes shall not be thereby deprived of his right to have such assessment equalized, and if, upon such equalization, the value be reduced, the taxes paid shall be refunded to such party from the County Treasury upon the order of the Board of County Commissioners, in proportion to the reduction of the value made. Duties of Assessor as to personal property.

SEC. 67. If the person or persons, company or corporation so assessed shall neglect or refuse to pay such taxes on demand of the Assessor, the Assessor, or his deputy, shall seize sufficient of the personal property of the person or persons, company or corporation so neglecting or refusing to pay, to satisfy the taxes and costs, and shall post a notice of such seizure, with a description of the property, in three public places in the township or district where it is seized, and shall at the expiration of five days, proceed to sell, at public auction, at the time and place mentioned in the notice, to the highest bidder, for gold or silver coin of the United States, a sufficient quantity of said property to pay the taxes and expenses incurred; and for this service the Assessor shall be allowed from the delinquent party a fee of three dollars. Upon payment of the purchase money, he shall deliver to the purchaser of the property sold, with a certificate of the sale, the amount of taxes or assessment, and the expenses thereon, for which the property was sold, whereupon the title of the property so sold shall rest absolutely in the purchaser. If, in any instance, the County Assessor shall be unable to find, seize and sell sufficient of the property of such person, persons, company or corporation to pay such taxes and costs of sale; and such person, persons, company or corporation shall neglect or refuse, on request of the Assessor, to pay the same, or neglect and refuse to turn out to the Assessor property sufficient to pay such taxes and costs of sale, it shall be the duty of the Assessor, if the sum exceed three hundred dollars, to go before the District Court or the Judge Assessor may sell on summary process. Certificate to purchaser. Duties of Assessor on refusal to pay.

Duties of Assessor on refusal to pay. thereof, at chambers, and in cases of three hundred dollars and less sums, then before a Justice of the Peace of the township wherein such party may reside, and make affidavit of the fact of assessment, the amount of taxes, the inability to find and seize property sufficient to pay such taxes and costs of sale; also, the fact of neglect or refusal to pay the same, or turn out property sufficient to pay the same and costs of sale. And on the filing of such affidavit, the Court or Judge, or Justice of the Peace, as the case may be, shall issue a citation, ordering the party to appear forthwith, or at a subsequent period not to exceed five days, before such Court, Judge or Justice of the Peace to answer under oath concerning his property. Such citation may be served by the Assessor, Sheriff, or any Constable of the county, and shall be served by delivering a copy thereof to such party personally. On the examination, if it shall appear that such party or parties have any money, goods, chattels or effects, the Judge or Justice of the Peace shall order sufficient thereof to be turned out to the Assessor to satisfy such taxes and costs of sale, and also costs of proceeding on the citation; and in case of a wilful neglect or refusal by such party either to obey the order of citation or the order to pay, or to turn out property aforesaid, such party or parties shall be deemed in contempt of such Court, Judge or Justice of the Peace, and may be proceeded against as in other cases of contempt, in civil cases in the courts of justice in this State. For service under the provisions of this section, such fees shall be allowed as for similar services in civil cases, to be collected only from parties owing such taxes. In other respects than herein provided, the proceedings under this section shall be conducted as provided in the Civil Practice Act of this State regulating proceedings supplemental to executions; and in case it appears from the affidavit of the Assessor that such person or persons owing such taxes is about to abscond from the county, or is about to convey his property with intent fraudulently to evade the payment of such taxes, in such cases the citation herein mentioned may direct the officer serving the same, to arrest such party or parties and bring him, her or them before the court, Judge or Justice of the Peace issuing the same. It shall not be lawful for a party served with the citation mentioned in this section, to sell or transfer his, her or their property or effects, so as to defeat the collection of taxes mentioned, or costs, or any part thereof. And any person or persons so doing shall be deemed guilty of a misdemeanor, and on conviction thereof shall pay a fine not to exceed two hundred dollars; and should the said taxes fail to be collected by such process, then no future liability shall attach to said Assessor therefor.

Court may issue citation.

How served.

Duties of Judge or Justice of the Peace.

Fees, how collected.

Civil practice invoked when.

Unlawful acts, penalties for.

Duties of Assessor.

SEC. 68. The Assessor shall, on the first Monday of each month, return to the Auditor a list of all collections made under the provisions of the preceding section, under oath, and shall, at the same time return all the original schedules of assessment of such property made the previous month, which schedules, after comparing with the sworn list of collections, the Auditor shall file in his office, and shall enter upon the

assessment roll of his county for that year, when the same shall have come into his hands, and mark the word "paid" opposite the name of each party whose taxes are so paid. It shall also be the duty of the Assessor, on the first Monday of each month, to pay over to the Treasurer of the county all moneys collected under the provisions of the preceding section, taking duplicate receipts from said Treasurer for the amount so paid, one of which receipts the Assessor shall file with the Auditor.

Duties of Assessor.

SEC. 69. Should the County Assessor neglect or refuse to make the monthly statement of his collections of movable personal property tax, as required by law, or to file the original schedules of his assessments of such property, he shall be guilty of a misdemeanor in office, and shall, on conviction, be liable to a fine of not less than one hundred dollars or more than five hundred dollars, and imprisonment in the county jail for not less than ten and not more than one hundred days, or both such fine and imprisonment, and shall be removed from office.

Penalty for Assessor's neglect.

In case of such neglect and refusal, the County Auditor shall immediately inform the District Attorney of his county of such facts, whose duty it is hereby made to commence proceedings against the Assessor under this section.

Duties District Attorney and Auditor.

SEC. 70. It is made the duty of the State Controller to prepare suitable blank receipts, to be issued by the several County Assessors on the payment to them of the taxes on movable personal property. Such blank tax receipts shall be of the form selected by the Controller, and shall be consecutively numbered by him for each county, and shall be countersigned by the County Auditor.

Duties of Controller.

SEC. 71. Before the first of March in each year, the State Controller shall transmit to the several County Auditors a sufficient number of said blank tax receipts for use in each county. The County Auditor, on receiving such tax receipts, shall receipt to the Controller for the number so received, and shall immediately countersign and deliver them to the County Assessor, taking his receipt for the number so delivered.

Duties Controller and County Auditor.

SEC. 72. Should the County Assessor give any other receipt on the payment to him of any tax on movable personal property than that provided for in this Act, he shall be guilty of a felony, and on conviction thereof shall be punished by imprisonment in the State Prison for a term of not less than one year or more than five years, and shall be removed from office.

Penalties imposed on Assessors.

SEC. 73. The County Auditor shall be liable on his official bonds for double the amount of the loss that the State and county may sustain through the defalcation of the Assessor, or otherwise, in cases where he has not notified the District Attorney of the neglect or refusal of the Assessor to make his monthly statement, under oath, of collection of the tax on movable personal property, as required by law. The State Controller shall have direction and control of all suits brought against the County Auditor under this Act, and a copy of the statement of amount lost by the State and county, made out and certified by the

Penalties imposed on County Auditors.

Controller
may bring
suit to
enforce.

Controller, with the official seal affixed thereto, shall be sufficient evidence to support an action in any court of competent jurisdiction for the amount of such loss, without proof of the signature or official character of such Controller; subject, however, to the right of the defendant to plead and give in evidence as in other actions, all such matters as shall be legal and proper for his defense or discharge. All moneys recovered under such suit against the County Auditor shall go, one-half into the general fund of the State, and one-half into the general fund of the county.

Duties of
Assessors.

SEC. 74. On the first Monday in December of each year, the Assessor shall return to the County Auditor all blank receipts for taxes on movable personal property, received by him and not used, and also all stubs of the receipts used; and the County Auditor, after comparing the stubs of the receipts used with the monthly sworn statement made by the Assessor, and the original schedules of assessment of movable personal property on file in his office, shall immediately return such unused receipts and said stubs to the State Controller.

TAXES ON PROCEEDS OF THE MINES.

Proceeds of
mines, how
assessed.

SEC. 75. All proceeds of mines, including ores, tailings, borax, soda and mineral-bearing material, of whatever character, shall be assessed for purposes of taxation, for State and county purposes quarterly in the manner following: From the gross yield returned, or value of all ores, tailings, borax, soda or mineral-bearing material of whatever character, there shall be deducted the actual cost of extracting said ores or mineral from the mine; the actual cost of saving said tailings; the actual cost of transportation to the place of reduction or sale, and the actual cost of reduction or sale; and the remainder shall be deemed the net proceeds, and shall be assessed and taxed at the same rate *ad valorem*, as other property is taxed, as provided in this Act; *provided*, that there shall be no allowance made for expenses incurred prior to the quarter for which the assessment is made, excepting tailings and mines producing not more than one ton of ore or mineral-bearing material per day, for which expenses may be deducted for the four consecutive quarters preceding the quarter for which the assessment is made; *and, provided further*, that the net proceeds shall not a second time be assessed for taxation so long as such proceeds, in the form produced, remain in the possession of the person, firm or corporation producing the same.

Tax on
proceeds of
mines a lien
on mines.

SEC. 76. Every tax levied under the authority or provisions of this Act on the proceeds of mines, is hereby made a lien on the mines or mining claims, from which ores or minerals bearing gold, silver, or other valuable metal or material is extracted for sale or reduction; which lien shall attach on the first day of January, April, July and October of each year, for the quarter year commencing on those days respectively, and shall not be removed or satisfied until such taxes are all paid, or the title to such mines or mining claims shall have absolutely vested in a purchaser under a sale for said taxes.

SEC. 77. Between the first Monday in January and the first Monday in February, also between the first Monday in April and the first Monday in May, also between the first Monday in July and the first Monday in August, also between the first Monday in October and the first Monday in November, in each year, the County Assessor shall ascertain, by diligent inquiry and examination, the name, title and location of all mines and mining claims in his county from which ores, minerals or tailings are being extracted or worked, and also the names of all persons, corporations, associations, companies or firms owning, claiming or having possession or control thereof, and he shall then ascertain and determine, as provided in this Act, the number of tons and the value per ton of all ores, quartz, minerals or tailings extracted for reduction or sale from the said mines or mining claims as aforesaid, and shall list and assess the same to the person, firm, corporation, association or company extracting the ores or minerals as aforesaid, or owning or having possession, charge or control of said mine or mining claim. The taxes shall be assessed and collected in the county where such mines or tailings are situated.

Time and manner of making assessment.

Taxes assessed and collected, where.

SEC. 78. For the purpose of enabling the Assessor to make such assessment, he shall demand from the President, Secretary, Superintendent, Treasurer or Managing Agent of each corporation or association, and from each firm or persons engaged in extracting ores or minerals, or working tailings within his county, a statement, under oath or affirmation, of the total number of tons extracted, or worked, or sold by him or them during the preceding quarter year; the gross yield or value of the same in dollars and cents; the actual cost of extracting the same from the mine or tailings deposit; the actual cost of transportation of the same to place of reduction or sale, and the actual cost of reduction or sale of the same, for the last preceding three months respectively. If any person shall knowingly make or give, under oath or affirmation, as aforesaid, a false statement to the Assessor, such person shall be deemed guilty of perjury, and upon conviction thereof shall be punished therefor as provided by law for the punishment of that crime.

Statement furnished Assessor.

Penalty for false statement.

SEC. 79. The account books relating to or used in the transaction of the business [of] any person, firm, company, association or corporation, engaged in working tailings or in extracting ores or minerals for reduction or sale, shall, on demand of the Assessor or his deputy, be open to his inspection. If any such person, or the President, Superintendent, Treasurer, Secretary or Managing Agent or person having charge of said books of such person, firm, company, association or corporation shall neglect or refuse to give, on demand, to the Assessor or his deputy access to the books aforesaid, he or they shall be deemed guilty of a misdemeanor, shall be complained of by the Assessor or his deputy, thereupon arrested and tried, and on conviction thereof, shall be punished by a fine of not less than one hundred nor more than five hundred dollars, or by imprison-

Books open to inspect'n.

Penalty for refusal to show books.

ment in the county jail not more than three months, or by both such fine and imprisonment.

Arbitrary
assessment
by Assessor,
when.

SEC. 80. In case of neglect or refusal of any person, firm, association, President, Secretary, Treasurer, Superintendent or managing agent, or the person having charge of the books or mines of any person, firm, company, association or corporation, engaged in working tailings or in extracting ores or minerals, for reduction or sale, to give under oath or affirmation the statement required by this Act, the Assessor or his deputy shall make an estimate, from the best resources within his reach, of the number of all tons of tailings, ores or minerals worked or extracted by such person, firm, company, association or corporation, for the preceding quarter, and assess the same to him or them without making any deduction for actual costs of any kind, and such assessment shall be as binding, effectual and lawful as if made upon a sworn or affirmed statement.

Who may
appeal to
Board of
Equalization

SEC. 81. Any person, firm, company, association or corporation, except such as shall have wilfully refused to give to the Assessor or his deputy, on demand, access to the books of said person, firm, company, association or corporation, feeling aggrieved on account of the assessment made as in this Act provided, may appear before the Board of County Commissioners, at any regular session or special session thereof, called for that purpose, and ask to have such assessment equalized; and such Board may proceed to hear the allegations of the party complaining, and of the Assessor or his deputy, and such other evidence as may be produced by either party, and by an order entered in the minutes of their proceedings, equalize such assessment by adding to or deducting therefrom, as may seem just, and such action shall be final.

Account of
ores to be
kept.

SEC. 82. The owner, agent or person owning or having charge or control of any mill, arastra, smelting furnace, or any process by which gold or silver, or other taxable products, are extracted, shall keep, or cause to be kept, an accurate account of the number of tons of ores, quartz, or minerals reduced or smelted, the name of the mine or mining claim from which said ore, quartz or mineral was taken, the amount and value of the bullion or other taxable product derived by smelting or reduction from the ore, quartz or mineral from such mine or mining claim, and shall, upon demand of the Assessor, or his deputy, give him a statement of the same, under oath or affirmation. And if the owner, agent or person, as aforesaid, neglect or refuse to give the statement as required in this section, the Assessor, or his deputy, shall have the right to demand, and it [is] hereby made his duty to demand access to and inspection of all books of said owner, agent or person owning or having the charge or control of any mill, arastra, smelting furnace or other process by which gold or silver or other taxable products are extracted, relating to the business of such mill, arastra, smelting furnace or other process, as aforesaid; and if such owner, agent or person, as aforesaid, shall, on demand of the Assessor, or his deputy, neglect or refuse to give a statement, under oath or affirmation, as provided in this section, or refuse

Assessor to
demand
exhibition
of books.

Penalty for
refusal.

to give access to the Assessor, or his deputy, to the books, as aforesaid, such owner, agent or person shall be guilty of a misdemeanor, and shall be arrested on complaint of the Assessor, or his deputy, and on conviction before a Justice of the Peace, shall be punished by a fine of not less than one hundred nor more than five hundred dollars, or by imprisonment in the county jail for not less than twenty nor more than ninety days, or by both such fine and imprisonment.

SEC. 83. From the statements or information so received, it is hereby made the duty of the Assessor to make out immediately, a certified statement or statements of the number of tons of ores, quartz, or minerals, with the yield thereof per ton reduced by such mill, arasta, smelting furnace or other process, from the mine or mining claim of any person, firm, corporation, association or company, situated in any other county in this State, stating particularly therein the number of tons, and the value per ton, so reduced for such person, firm, corporation, association or companies, and transmit such certified statement immediately, by mail or express, to the Assessors of the county wherein the mine or mining claim of such person, firm, corporation, association or company is located.

Duties of
Assessor.

SEC. 84. It shall be the duty of the several County Assessors within this State to prepare and complete quarterly, on or before the second Monday in February, May, August and November in each year, a tax list or assessment roll of the proceeds of the mines for the preceding quarter year, alphabetically arranged in books furnished them by the County Commissioners for that purpose, in which books shall be listed or assessed the proceeds of all mines in their respective counties, as provided in this Act. The form of the assessment roll shall be substantially as follows:

Quarterly statement.

Form of assessment roll.	
Total amount of tax.....
Net yield, value in dollars and cents.....
Actual cost of reduction or sale..
Actual cost of transportation to place of reduction or sale.....
Actual cost of extracting same from mine.....
Gross yield or value of same in dollars and cents.....
Number of tons extracted for the quarter.....
Description and location of mine.....
NAMES OF OWNERS.

Duties of
Assessor as
to assess-
ment roll.

SEC. 85. On the completion of his tax list or assessment roll for each period of three months, the Assessor shall attach his certificate thereto and deliver it, and the sworn or affirmed statements provided for in this Act, to the County Auditor, who shall examine said assessment roll and ascertain that the assessments therein entered comply with the sworn or affirmed statements relating thereto; and that in case of neglect or refusal to give the statement herein required, that fact is noted under the name of the firm, corporation, company or association so neglecting or refusing. The County Auditor shall then add up the columns of valuation as set down in the assessment roll, and shall prepare a statement (which shall be under oath) of the total number of tons of ore, quartz or mineral, bearing gold and silver, and other taxable products, listed upon said assessment roll, the total value thereof, the total amount on which the taxes were levied, and the total amount of taxes on the same, which statement he shall immediately forward to the State Controller.

Duty County
Auditor.

Duties of
Auditor.

SEC. 86. After adding up the columns of valuation and extending the taxes as provided in the preceding section, the County Auditor shall attach his certificate thereto, and shall, on or before the fourth Monday in February, May, August and November, in each year, deliver the assessment roll for the last preceding quarter, respectively, to the County Assessor for collection, and shall charge the Assessor with the full amount of taxes levied.

Assessor to
give notice,
when and
how.

SEC. 87. Upon receiving the assessment roll of the taxes levied upon the proceeds of the mines, as provided in this Act, for any quarter, the Assessor shall forthwith give notice by publication in one newspaper, if there be any published in his county, and if none be published, then by posting notices in three public and conspicuous places in his county, that the taxes on the proceeds of the mines, for the preceding quarter, are due and payable, and that the laws with regard to their collection will be strictly enforced, and shall proceed to collect the taxes by demanding the same (either in person or by deputy) of every person, firm, corporation, association or company against whom they are assessed, his or their agent or agents, or the President, Treasurer or Trustee of any incorporated company so assessed. He shall use all due diligence, and make personal demand for taxes, if possible, on all persons, firms, corporations or companies owning the same, on before the second Mondays in March, June, September and December; after which he need not make such personal demand, but shall retain the assessment roll in his office, and receive the taxes offered to be paid thereon, until the close of his official business on the third Monday in March, June, September and December in each year. After said dates it shall be unlawful for him to receive or receipt for any taxes due on the assessment for the preceding quarter respectively; but he shall immediately ascertain the total amount of taxes then delinquent on the assessment of the immediate preceding quarter, and file in the office of the Auditor a statement of said amounts, verified by the oath of

Not to re-
ceive taxes,
when.

himself or deputy, and shall proceed to make out a copy of the quarterly assessment roll as far as relates to delinquent taxpayers. Said list shall be verified by the oath of himself or deputy, and shall be by him filed in the office of the County Auditor, as follows: The delinquent list for the quarter commencing January first and ending March thirty-first, shall be filed on the fourth Monday in June in each year; the delinquent list for the quarter commencing April first and ending June thirtieth, shall be filed on the fourth Monday in September in each year; the delinquent list for the quarter commencing July first and ending September thirtieth, shall be filed on the fourth Monday in December in each year, and the delinquent list for the quarter commencing October first and ending December thirty-first, shall be filed on the fourth Monday in March in each year.

Delinquent
tax list,
filed, when.

Sec. 88. At any time while the assessment roll of any quarter is in the hands of the Assessor for collection, the Assessor may seize upon the personal property, or so much thereof as may be sufficient to satisfy the taxes and costs of any person, firm, corporation, association or company, who shall neglect or refuse to pay such taxes for one week after such demand of the Assessor or his deputy; and shall post a notice of such seizure, with a description of the property and the time and place whereon it will be sold, in three public places in the township or precinct where it is seized, and shall, at the expiration of five days, proceed to sell, at public auction, at the time and place mentioned in the notice, to the highest bidder, for cash, a sufficient quantity of such property to pay the taxes and costs incurred. And for this service the Assessor shall be allowed, from the party neglecting or refusing as aforesaid, a fee of three dollars and the same mileage a Sheriff would be entitled to receive for traveling to the place to make a levy; and, upon payment of the purchase money, he shall deliver to the purchaser the property sold, together with a certificate of sale, and the amount of the taxes or assessment and expenses thereon, for which the property was sold, whereupon the title to the property so sold shall vest absolutely in the purchaser.

Assessor
may force
collections.

Fees of
Assessor.

Absolute
title.

Sec. 89. Whenever any tax is paid to the Assessor on the assessment of the proceeds of the mines, he shall mark the word "paid" opposite the name of the person, firm, corporation, association or company paying such tax, and shall give a receipt therefor, specifying the number of tons, and the value thereof, assessed to such person, firm, corporation, association or company, for the quarter for which such assessment roll was made out, with the amount of tax assessed thereon.

Duties of
Assessor.

Sec. 90. On the fourth Mondays in March, June, September and December, in each year, the Assessor shall attend at the office of the County Auditor with the assessment of the proceeds of the mines for the quarter preceding respectively, and the Auditor shall then and there administer an oath to the Assessor, which shall be written and subscribed on his assessment roll, to the effect that each person, firm, corporation, association or company, and all proceeds of the mines assessed in said roll on

Duties
Assessor
and Auditor.

**Duties
Assessor
and Auditor.**

which the taxes have been paid has the word "paid" marked opposite the name of such person, firm, corporation, association or company; and the Auditor shall then foot up the amount of taxes remaining unpaid, and credit the Assessor with the amount, and shall then make a final settlement with the Assessor for all taxes charged against him on account of said assessment roll.

**Assessor to
pay over.**

SEC. 91. On Monday of each week, while the assessment roll shall be in the hands of the Assessor for collection, he shall pay over to the County Treasurer all money coming into his hands from taxes on said assessment roll, taking duplicate receipts therefor, one of which he shall file with the County Auditor, who shall credit him and charge the County Treasurer therewith.

**Penalty for
failure in
duty.**

SEC. 92. If any Assessor shall refuse, for the period of five days, to make the payments and settlements with the Treasurer and Auditor of his county, as in this Act specified, he and his sureties shall be held liable to pay the full amount of taxes charged upon the assessment roll for that quarter, and the District or Prosecuting Attorney, of his own volition, or on being instructed to do so by the State Controller, or the Board of County Commissioners of the county, shall cause suit to be brought against such Assessor and his sureties for the full amount due on the Auditor's books, on account of such quarterly assessment; and if such suit is brought, no credit or allowance whatever shall be made to such refusing or neglecting Assessor for the delinquent taxes outstanding.

**Additional
bond, when.**

SEC. 93. The Board of County Commissioners of each county shall exact an additional bond from the Assessor in such penal sum (not to exceed twenty thousand dollars) as the said Board shall believe to be necessary to insure the prompt and faithful payment to the County Treasurer of all moneys received by such Assessor for taxes on the proceeds of the mines.

**Duties of
Auditor and
District
Attorney.**

SEC. 94. The Auditor shall, within three days after receiving the delinquent list on the assessment of the proceeds of the mines for any quarter year, deliver the same to the District or Prosecuting Attorney. The District or Prosecuting Attorney shall be held responsible on his official bond, given for the faithful performance of his duties in collecting State and county taxes, for any wrongdoing in collecting the taxes on the proceeds of the mines.

**District
Attorneys
to begin
suits, when
and where.**

SEC. 95. The District or Prosecuting Attorneys of the several counties of this State are hereby authorized and directed, immediately on receiving the delinquent list from the Auditor, as provided in the preceding section, to commence action in the name of the State of Nevada against the person, firm, corporation, company or association so delinquent, and against the mines or mining claims from which the gold and silver-bearing ores, quartz or minerals, or other taxable products were extracted and assessed, so delinquent. Such action may be commenced in the county where such assessment is made, before any Justice of the Peace or court in said county having jurisdiction thereof, and such jurisdiction shall be determined solely

by the amount of delinquent taxes sued for, not regarding the location of the mine or mining claim as to township, nor the residence of the person, firm, corporation, company or association, as to town, township, county or State. Ten per cent. additional, by way of penalty, shall be collected on all delinquent taxes. Damage penalties.

SEC. 96. The complaint in said action may be as follow:

State of Nevada, }
County of ——— } [Title of Court.]

The State of Nevada
v.
A. B. & Co. the possessory claim to the
mine or mining claim (describing it).

The State of Nevada, by C. D., District or Prosecuting Attorney of the county of ———, complains of A. B., and also the following mine or mining claim (describing the mine or mining claim with the same particularity as in actions of ejectment), and for cause of action says: That between the first Monday in ——— (here insert the time in which the Assessor is directed to make the assessment for the quarter for which the taxes are delinquent), in the county of ———, in the State of Nevada, E. F., then and there being County Assessor of said county, did duly assess and set down on an assessment roll for the quarter year commencing the first day of ———, and ending the ——— day of ———, ——— tons of gold and silver-bearing ore, quartz or mineral, or other taxable product, extracted from the mine or mining claim designated and described in this complaint; said ore, quartz or mineral was assessed at ——— dollars per ton, from the sworn (or affirmed) statement furnished by ———, his (or their, as the case may be) agent (or Superintendent), to the Assessor (or, in case no statement was furnished the Assessor, then the assessed value may be stated from the best source of information within the Assessor's reach); that said A. B. was then and there the owner of said possessory mine or mining claim, and did extract therefrom the gold and silver-bearing ore, quartz or mineral, or other taxable product, assessed, and upon which the taxes are now delinquent and unpaid; and that said ore, quartz or mineral, or other taxable product, was duly assessed to him, and upon it there has been duly levied, by the operation of the law taxing the proceeds of the mines, for the quarter commencing the first day of ———, in the year of our Lord one thousand eight hundred and ———, a State tax of ——— dollars, and a county tax of ——— dollars, amounting in the whole to ——— dollars, all of which was duly assessed and levied against the proceeds of the mines or mining claim as aforesaid. Wherefore, plaintiff prays judgment against said A. B. for the sum of ——— dollars, and a separate judgment against said possessory mine

Form of
complaint.

or mining claim for the sum of — dollars, the whole of said tax on the proceeds of the possessory mine or mining claim herein described, per quarter year delinquent, and for ten per cent. damages for non-payment thereof, as required by law, and for such further judgment as to justice belongs, and for all costs subsequent to the assessment of said taxes, and the commencement of this action.

C. D., District or Prosecuting Attorney,
County of ——— .

Complaint
may be
answered,
how.

SEC. 97. So far as they are applicable, and not otherwise expressly provided in this Act, the answer to the complaint as provided in the preceding section, the means and manner of serving the papers, fees of the District or Prosecuting Attorney, and officers serving papers, and in all other matters concerning the collection of delinquent taxes on the proceeds of the mines, the laws for the collection of taxes on real estate and personal property, as provided in this Act, shall apply.

Duties State
Controller.

SEC. 98. The State Controller is hereby required to prepare and furnish the necessary blanks and instructions for the statements required to be furnished his office.

POLL TAXES.

Who shall
pay poll tax.

SEC. 99. Each male resident of this State, over twenty-one and under sixty years of age (uncivilized American Indians excepted), and not by law exempt, shall pay an annual poll tax, for the use of the State and county, of three dollars; and for the purposes of this Act, any person shall be deemed to be a resident of this State, who shall reside in this State, or who shall be employed therein upon any public or private works, for a period exceeding ten days.

Official
duties as to
poll tax
receipts.

SEC. 100. The State Controller shall, before the first Monday in March in each year, cause proper blank receipts for poll taxes to be printed by the State Printer, of uniform appearance, changing the style thereof each year; and said Controller, after signing and numbering them, shall cause a number thereof, equal to the probable number of inhabitants in each county, liable to pay a poll tax, to be immediately forwarded to the County Treasurer of each county, who shall sign them, or so many of them as may be required, and make an entry thereof in a book to be kept for that purpose, and thereupon deliver them to the Auditor, who shall likewise sign them and make an entry of the number received, in a book to be kept by him for that purpose.

How issued.

SEC. 101. The Auditor shall, from time to time, issue to the Assessor (who shall be *ex-officio* Poll Tax Collector) so many of the receipts for poll taxes as he may need, taking his receipt therefor and charging him therewith.

Penalties
imposed on
Assessors,
when.

SEC. 102. No receipt for poll tax, other than that mentioned in section one hundred of this Act, shall be used or given for the payment of such tax; and any Assessor who shall receive any poll tax without delivering the proper receipt required by law, shall be guilty of a misdemeanor, for each poll tax so

received, and on conviction thereof, shall be punished by imprisonment in the county jail for not less than three months, nor more than one year, or by a fine of not less than one hundred dollars, nor more than one thousand dollars for each offense, or by both such fine and imprisonment.

Penalties imposed.

SEC. 103. Upon receiving such receipts from the Auditor, the Assessor shall give a receipt to said Auditor for the same, and the said Auditor shall immediately charge the same to the Assessor so receiving them. The Board of County Commissioners in each county shall exact (if they deem advisable) an additional bond from the Assessor as *ex-officio* Poll Tax Collector, with additional sureties in such penal sums as the said Board shall believe to be necessary to insure the prompt and faithful payment to the County Treasurer of all moneys received by such Assessor for poll taxes.

Duties Auditor and Board of County Commissioners.

SEC. 104. No person shall be deemed or held to have paid his poll tax unless he be able to exhibit a receipt therefor, issued from the office of the State Controller, or otherwise prove the payment of the same; and no receipt shall be valid for any year unless issued after the first Monday in January of such year.

Receipt evidence of payment.

SEC. 105. Any person or persons who shall pass, sell or transfer, or attempt to pass, sell or transfer, or who shall forge or fraudulently issue any receipt or receipts for poll tax, contrary to the spirit or intention of this Act, shall be guilty of a felony, and on conviction thereof, shall be punished by imprisonment in the State Prison for not less than one year nor more than two years.

Penalties for fraudulent issue of receipt.

SEC. 106. To enforce the collection of poll taxes, as provided in this Act, the Assessor may seize so much of any and every species of personal property whatsoever, claimed by any person liable to, and refusing or neglecting to pay his poll tax, or property in the possession of, or due from any other person, and belonging to such person so refusing or neglecting to pay such poll tax, as will be sufficient to pay the same and costs of seizure, which costs shall not exceed three dollars, and shall sell the same at any time or place, giving verbal notice of one hour previous to such sale; and any person indebted to another, liable to pay a poll tax, but who has neglected or refused to pay the same, shall be liable to pay said tax for such other person, after service upon him by the Assessor, of a notice in writing, stating the name or names of the person or persons so liable and owing a poll tax, and such debtor may, upon paying the same, deduct the amount thereof; and any person or persons, company or corporation, doing business within this State, and having by direct contract, or indirectly through other contractors, in their employ one or more persons liable to and owing a poll tax in this State, shall be liable for any and all poll taxes that may be due from such employes, and may deduct the amount from any sums due, or that afterwards may become due to such employes, whether such wages are payable directly to such employes or to other persons who furnish such employes under contract, to such person or persons, company or corpor-

Summary collection of

Wages may be garnished.

Employers may be held responsible, when.

May make
arbitrary
assessment.

Poll tax,
when due.

Made a lien,
how and
when.

Assessor
liable for,
when.

Duties of
Assessor.

ation; and the Assessors of the respective counties are authorized, and it is hereby made their duty, to seize so much of any and every kind of personal property whatsoever, claimed by such person or persons, company or corporation, refusing or neglecting to pay the poll tax of all persons in their employ in this State, as will be sufficient to pay the same and costs of seizure, and shall sell the property thus seized at any time and place, by giving notice to the claimant of at least one day of the time and place of sale; *provided*, that the Assessor shall first require of the person or persons, or his or their agents, or, if a company or corporation, the President, Secretary, Superintendent, agent, manager, or whomsoever may be in charge of any works within this State, belonging to or under the control of such company or corporation, a statement, under oath, of the number of persons employed by them; and should any person thus required refuse or neglect to make such statement, as herein provided, it shall be the duty of the Assessor to make an estimate of the number of persons in the employ of such person or persons, company or corporation, as he may deem just and reasonable, and the assessment thus made shall be as valid as though made and verified as herein specified; *and, provided further*, the County Commissioners may, in their discretion, require the Assessor to demand the statement and make the assessment, as provided in this section of this Act, at different times, and at any time between the first Monday in January and the first Monday of December in each year; and if any person or persons, company or corporation, should have any persons in their employ not previously assessed, they shall make and furnish to the Assessor a statement of the number of such unassessed persons in their employ, and shall thereupon be required to pay their poll tax, as provided for in this section of this Act; *and provided, further*, that it shall be lawful for the Assessor, if any person, or any company or corporation, through its proper officer, desire it, or if he fail to collect at the time of making the assessment of real and personal property, to enter upon the statement required by section eight of this Act, in cases where real estate is assessed, the number and amount of poll taxes due from such person, company, or corporation, *deliver receipts therefor*, and mark upon the stub "Statement of (name)." Such poll taxes shall be entered in a separate column upon the assessment roll, and a lien shall attach to both the real and personal property of the person or persons, company or corporation charged therewith. The poll taxes so charged shall be collected with the other taxes assessed, and should they become delinquent they shall be subject to the ten per centum penalty provided in section forty-two of this Act, and shall be collected with the real and personal property taxes. The Assessor and his sureties shall be liable for all taxes not collected by him nor entered upon the assessment roll.

SEC. 107. The Assessor, after having deducted the poll tax for which property was sold (as provided for in the preceding section), and the necessary fees and costs of sale, shall

return the surplus of the proceeds to the owner of the property. A delivery of the possession of the property by the Assessor or his deputy, to any purchaser, at any such sale, shall be sufficient title in the purchaser, without execution of a certificate of purchase thereof by the Assessor.

Duties of
Assessor.

SEC. 108. If any person shall give the Assessor or his deputy a false name, or shall refuse to give his name, or if any person having men in his employ shall refuse to furnish the Assessor or his deputy, when requested, the name and residence of each man employed by him, if known, or if such person shall refuse to grant free access to the Assessor or his deputy to the building or place where such men are employed, he shall be guilty of a misdemeanor, and shall be arrested on complaint of the Assessor or his deputy, and, upon conviction before a Justice of the Peace, he shall be punished by a fine of not less than ten dollars nor more than one hundred dollars, or by imprisonment for a term of not less than two days nor more than three months, or by both fine and imprisonment.

Refusing
information
misde-
meanor,
penalty.

SEC. 109. Of the moneys collected as poll tax under the provisions of this Act, fifty per cent. shall be paid into the County Treasury for county purposes and the remaining fifty per cent. shall be paid in for State purposes.

Poll tax
distributed.

SEC. 110. On the first Monday in each month, the Assessor shall pay over to the County Treasurer all moneys in his hands collected as poll taxes, and take duplicate receipts therefor; and he shall, on the same day, repair to the office of the County Auditor and make oath before the Auditor of the total number of poll taxes collected by him during the last preceding month, and file, with the Auditor, the County Treasurer's receipt for the total amount of poll taxes collected; and the Auditor shall charge the Treasurer with said amount.

Duties of
Assessor.

SEC. 111. On the first Monday in December, in each year, the Assessor shall return to the County Auditor all poll tax receipts received by him and not used, and shall pay to the County Treasurer the total amount collected, and not paid heretofore; and on the same day the County Treasurer shall attend with the Assessor at the office of the County Auditor, and the County Auditor shall, then and there, finally settle with the Assessor for all poll tax receipts signed by the Treasurer and delivered to him.

Duties of
Assessor and
Treasurer.

SEC. 112. It shall be the duty of the Assessor to keep a roll of the names of all persons who shall pay a poll tax in each year, and the date and amount of each payment; also, in a separate column of said roll, the names of all persons liable to such tax, from whom he has demanded such tax, who have refused or neglected to pay the same, with the date of such demand. This return shall be certified by him as a true and full return of all persons from whom he has made such collection, or on whom he has made demand, and shall be verified by his oath or affirmation.

Duties of
Assessor.

SEC. 113. On the second Monday in December it shall be the duty of the County Auditor, and he is hereby required, to forthwith transmit to the Controller of State a certified state-

Duties of
County
Auditor.

Duties of
County
Auditor.

ment of the number of poll taxes received by him from the County Treasurer, the number of such receipts issued by him to the Assessor, the number of such receipts returned to him by the Assessor, the amount of money paid over by the Assessor to the County Treasurer on poll tax collections, the amount collected by the Tax Receiver, and the amount delinquent, and the number of such receipts then transmitted to the Controller of State.

Penalty for
neglect.

SEC. 114. Any Assessor who shall neglect to make the returns required by this Act shall forfeit and pay the sum of two hundred dollars to the use of the county, which may be recovered by suit on his official bond against the sureties, and the same shall work a forfeiture of his office.

LICENSE TAXES.

License,
amount of.

SEC. 115. The Sheriff in the several counties of this State shall be *ex-officio* Collector of licenses, as provided in this Act. There shall be levied and collected the following licenses:

First—From each proprietor or keeper of a billiard table, not kept for the exclusive use of the owner or his family, for each table, five (\$5) dollars per quarter year; for a nine or ten-pin or bowling alley, ten (\$10) dollars per quarter year, license to be granted for a term of not less than three months.

Second—From the manager, lessee or owner of any theater, five (\$5) dollars per day, if granted for a term less than one month; if granted for one month, twenty (\$20) dollars shall be paid; if granted for three months, forty (\$40) dollars shall be paid; if granted for one year, seventy-five (\$75) dollars shall be paid; and for each exhibition of serenaders, opera or concert singers, the same payment for license as is required for theatrical performances; for each exhibition of circus, caravan or menagerie, or any collection of animals for public amusement, twenty (\$20) dollars for each exhibition; and for each show of any figures, and for each exhibition of wire-dancers or slight-of-hand performances, or other exhibitions or performances, for hire, not herein enumerated, ten (\$10) dollars per day.

Third—For each pawnbroker, one hundred (\$100) dollars per quarter year.

Fourth—For each keeper of an intelligence office, fifteen (\$15) dollars per quarter year. All such licenses shall be paid for in advance.

Class
licensed.

SEC. 116. License shall be obtained by any person or persons, private association or corporation, doing business in this State, engaged in one or more of the following occupations, to-wit: In buying foreign or inland bills of exchange, or sight checks, or drafts, or in loaning money at interest, or in buying or selling notes, bonds or other evidences of indebtedness of private persons, or State, county or city stocks or indebtedness; or stock of incorporated or unincorporated companies, or person or persons, or in buying or selling gold dust, gold or silver bullion, gold or silver coin, or engaged as keeper of savings banks, or engaged in receiving general or special deposits of gold dust, gold or silver coin, or bullion, for profit. All such

persons, companies and corporations are hereby declared to be bankers within the meaning of this Act; *provided*, that checks used in the transaction of business, which are drawn and payable within this State, shall not be included as being liable to the provisions of this Act in regard to licenses. Licenses shall also be obtained by any person or persons, private associations or corporations, doing business in this State, and engaged in transmitting gold dust, gold or silver coin or bullion from any place in this State to any place without this State, or from one place to another place within this State, for profit, and the same shall be taken to be a common carrier, within the meaning of this Act. Class
licensed.

SEC. 117. Brokers, or such persons, associations or corporations as are engaged in one or more of the following occupations, to-wit: In loaning money at interest, or in buying or selling notes, bonds, or other evidences of indebtedness of private persons, or in buying and selling United States Government, State, county or city stocks, or other evidence of United States Government, State, county or city indebtedness, or stocks, notes, bonds or other evidence of indebtedness of incorporated companies, or in buying and selling gold dust, gold or silver bullion, or gold or silver coin, or in receiving general or special deposits of gold dust, gold or silver bullion, or gold or silver coin, for profit, or in keeping or conducting savings banks, shall be divided into five classes, as follows: Brokers
defined.

Those doing business in the aggregate to the amount of two hundred and fifty thousand dollars per quarter year and over, shall constitute the first-class. Licenses
classified.

Those doing business to the amount of two hundred thousand dollars, and less than two hundred and fifty thousand dollars per quarter year, shall constitute the second class.

Those doing business to the amount of one hundred thousand dollars, and less than two hundred thousand dollars per quarter year, shall constitute the third class.

Those doing business to the amount of fifty thousand dollars, and less than one hundred thousand dollars per quarter year, shall constitute the fourth class.

Those doing business in any amount under fifty thousand dollars per quarter year, shall constitute the fifth class.

The license shall be given for the first class upon the payment of one hundred dollars per quarter year.

For the second class, eighty dollars per quarter year.

For the third class, fifty dollars per quarter year.

For the fourth class, thirty dollars per quarter year.

For the fifth class, twenty dollars per quarter year.

And a separate license shall be obtained for each establishment or separate house of such business located in the same county.

SEC. 118. Bankers, as defined in section one hundred and sixteen of this Act, shall be divided into seven classes, as follows: Those doing business in the aggregate to the amount of Bankers
classified.

Bankers
classified.

five hundred thousand dollars or more, per month, shall constitute the first class.

Those doing business in the aggregate to the amount of three hundred thousand dollars, and less than five hundred thousand dollars, per month, shall constitute the second class.

Those doing business to the amount of two hundred thousand dollars, and less than three hundred thousand dollars per month, shall constitute the third class.

Those doing business to the amount of one hundred thousand dollars, and less than two hundred thousand dollars per month, shall constitute the fourth class.

Those doing business to the amount of fifty thousand dollars, and less than one hundred thousand dollars, per month, shall constitute the fifth class.

Those doing business to the amount of twenty-five thousand dollars, and less than fifty thousand dollars, per month, shall constitute the sixth class.

Those doing business in any amount less than twenty-five thousand dollars per month shall constitute the seventh class.

Amount of
license.

The license for the first class shall be given upon the payment of two hundred dollars per month.

For the second class, upon the payment of one hundred and fifty dollars per month.

For the third class, upon the payment of one hundred dollars per month.

For the fourth class, upon the payment of seventy-five dollars per month.

For the fifth class, upon the payment of fifty dollars per month.

For the sixth class, upon the payment of twenty-five dollars per month.

And for the seventh class, upon the payment of twelve dollars per month; and a separate license shall be obtained for each establishment or separate house of such business, located in the same county.

Common
carriers
liable.

Common carriers, as defined in section one hundred and sixteen of this Act, shall be liable to an annual license of one hundred and fifty dollars, payable quarterly; *provided*, that but one license shall be required from the same person, company or corporation in the same county.

Merchants
liable.

Sec. 119. Every person who has a fixed place of business, who may deal in goods, wares, or merchandise, wines or distilled liquors, except the wines and distilled liquors produced or manufactured from the agricultural products of this State, when sold by the producer or manufacturer thereof; and except such as are sold by auctioneers under license according to law, shall pay quarterly an amount of money for license, as required by the class in which such person is placed by the Sheriff of the county, under the provisions of the succeeding section; *provided, always*, that nothing herein shall be construed to extend to physicians, surgeons, apothecaries, or chemists, as to any wines or spirituous liquors which they may use in the preparation or compounding of medicines.

SEC. 120. Every person who shall sell or vend any goods, wares, or merchandise, or wines, or distilled liquors, drugs or medicines, jewelry, wares of precious metals; and persons who keep horses or carriages for rent or hire, except mules, horses, or animals used in the transportation of goods, shall obtain from the Sheriff of the county in which such business may be transacted, for each of the branches of business, in this and the preceding sections enumerated, a license for the transaction of such business, at the following rates, to-wit: All persons dealing as aforesaid, shall be classed according to the amount of the average monthly sales effected, in the following manner, that is to say:

Those who are estimated to make average monthly sales to the amount of one hundred thousand dollars or more, shall be constituted the first class. Merchants
liable.

License
classified.

Of seventy-five thousand dollars, and less than one hundred thousand dollars, shall constitute the second-class.

Of fifty thousand dollars, and less than seventy-five thousand dollars, shall constitute the third class.

Of forty thousand dollars, and less than fifty thousand dollars, shall constitute the fourth class.

Of thirty thousand dollars, and less than forty thousand dollars, shall constitute the fifth class.

Of twenty thousand dollars, and less than thirty thousand dollars, shall constitute the sixth class.

Of ten thousand dollars, and less than twenty thousand dollars, shall constitute the seventh class.

Of five thousand dollars, and less than ten thousand dollars, shall constitute the eighth class.

Of one thousand dollars, and less than five thousand dollars, shall constitute the ninth class.

Of all amounts under one thousand dollars, the tenth class. The license for the first class shall be given upon the payment of fifty dollars per month. Amount of
license.

For the second class, thirty-seven dollars and fifty cents per month.

For the third class, twenty-five dollars per month.

For the fourth class, twenty dollars per month.

For the fifth class, fifteen dollars per month.

For the sixth class, ten dollars per month.

For the seventh class, seven dollars and fifty cents per month.

For the eighth class, five dollars per month.

For the ninth class, three dollars and seventy-five cents per month.

For the tenth class, two dollars and fifty cents per month; *provided*, that the sale of liquors and wines, by persons licensed under this section shall not be in less quantities than one quart measure.

SEC. 121. Any person or persons who may dispose of any spirituous, malt or fermented liquors or wines, in less quantities than one quart, shall, before the transaction of any such business, take out a license from the Sheriff of the county in

License
payers
classified.

which he or she proposes to do such business, and pay therefor the sum of ten dollars per month; *provided*, that all persons engaged in retailing liquors as aforesaid, in connection with entertainment for travelers, at any point distant one mile or more outside the limits of any city or town in this State, shall pay a quarterly license of fifteen dollars; and *provided, further*, that no such person or persons shall be entitled, under and by virtue of said license, to sell or cause to be sold within this State, any such spirituous, malt or fermented liquors, or wines, on any day upon which any general election is held, or within the limits of any county or city on any day upon which any special or municipal election is held therein, but it shall be expressed in each any every license so granted, that the person or persons to whom the same is granted, shall and will not sell or cause to be sold, any such liquors or wines on such day or days.

Hotels
classified.

SEC. 122. All tavern, hotel, or inn-keepers, all restaurants, public boarding-houses, or eating stands, and all public lodging houses, shall be divided into three classes, as follows:

Those doing business in the aggregate to the amount of three thousand dollars, or over, per month, shall constitute the first class.

Those doing a business to the amount of one thousand dollars, and less than three thousand dollars, per month, shall constitute the second class.

Those doing business to the amount of less than one thousand dollars per month, shall constitute the third class.

The license for the first class shall be given upon the payment of forty-five dollars per quarter.

For the second class upon the payment of fifteen dollars per quarter.

And for the third class upon the payment of seven dollars and fifty cents per quarter; *provided*, that nothing in this section shall require the payment of any license for lodging houses that are kept in connection with eating houses, where the aggregate receipts of such lodging department does not exceed thirty dollars per month.

Nothing in this section shall be so construed as to include the right to sell spirituous or malt liquors and wines, but the same shall be distinct and separate business therefrom, and require separate and exclusive license therefor. Any house keeping two or more boarders shall be deemed a public boarding house.

Peddler's
license.

SEC. 123. Every traveling merchant, hawker, or peddler who shall carry a pack or vend goods, wares, or merchandise of any kind, and every auctioneer, shall pay for such license the sum of ten dollars per month; and every traveling merchant, hawker, or peddler who shall use a wagon, or one or more animals, for the purpose of vending any goods, wares, or merchandise, of any kind, or wines, fermented or spiritous liquors, shall pay for such license twenty-five dollars per month; *provided*, that nothing in this section be so construed as to apply to the sale of fruits or the agricultural products of this State. The County Auditor shall issue to the Sheriff of the

several counties the licenses contemplated in this section, which licenses so issued shall authorize the holders of the same to vend goods, wares and merchandise as set forth in said license, within the county wherein such licenses are obtained; and it is hereby made the duty of every Justice of the Peace, Constable, Sheriff, and all peace officers, to demand the license of any such peddler, hawker, or other person, named herein, and if such person be found not to have a license, as directed by law, the person so offering any goods, wares, or merchandise for sale, shall be guilty of a misdemeanor, and on conviction shall be fined in any sum not less than fifty nor more than five hundred dollars.

Duties
Auditors
and Sheriffs.

Penalties
imposed.

Sec. 124. Any person or persons who may conduct any hurdy-gurdy house, dance house or concert saloon in this State, where women or girls are employed to dance, or to solicit the purchase by the persons visiting such house, either directly or indirectly, of any kind of liquor, or wine or cigars, or to solicit such persons so visiting to treat to any kind of liquor, wine or cigars, shall, before entering upon the conducting of such dance house, or hurdy-gurdy house, or concert saloon, take out a license, in addition to the retail liquor license, from the Sheriff of the county in which such person or persons propose to carry on such business, and pay therefor the sum of five hundred dollars for each and every three months.

Houses of
amusement
licensed.

Sec. 125. Each Sheriff, as Collector of Licenses, shall make diligent inquiry and examination as to all persons in his county liable to pay for licenses, as provided in this Act, and he is hereby empowered, and it shall be his duty, to require each person to make a statement, under oath or affirmation, of the amount of business which he or the firm of which he is a member, or for which he is agent or attorney, or the association or corporation of which he is President, Secretary or managing agent, have done during the last preceding month or quarter, as the case may be, in order to carry out the provisions of this Act. Thereupon, such person, agent, attorney, Secretary, President or managing agent shall procure a license from said Sheriff, of the class of which such party is liable to pay for, and in all cases where an underestimate is made by the party applying, the party making such underestimate shall be required to pay a double license for the next month, or quarter, as the case may be. License shall be procured immediately before the commencement of any business or occupation subjected to license tax under the provisions of this Act. Such license shall authorize the party obtaining the same, within his town, city or particular locality in the county, to transact business as specified in such license; *provided*, that nothing in this Act, nor in any license issued under it, shall be construed as authorizing any person to carry on any business within the limits of any incorporated city or town, authorized by its charter to impose city or town license, unless such person shall, in addition to the license required by this Act, procure the license required by the ordinances, resolutions or orders of such city or town; *and, provided further*, that any person or persons, who shall commence

Duties of
Sheriffs.

When
license to be
procured.

Infraction of law misdemeanor, penalty.	<p>or continue to carry on or transact any business, trade, profession or calling, for the transaction of or carrying on of which a license is required by this Act, without procuring such license, shall be guilty of a misdemeanor, and on conviction thereof, shall be fined in any sum not less than ten nor more than one hundred dollars; and, <i>provided further</i>, that if any person or persons, required by the provisions of this Act to take out a license, shall fail, neglect or refuse to take out such license in the manner provided in this Act, or shall carry on, or attempt to carry on business without such license, the Collector of Licenses may direct suit, in the name of the State of Nevada, as plaintiff, to be brought against him or them for the recovery of the license money; and in such case, either the Sheriff or District Attorney may make the necessary affidavit, and a writ of attachment may issue, without undertaking being given on behalf of the plaintiff; and in case of a recovery by the plaintiff, fifteen dollars liquidated damages shall be included in the judgment and costs, and be collected from the defendant, and five dollars thereof shall be paid to the Collector of Licenses and ten dollars to the District or Prosecuting Attorney prosecuting the suit. Upon the trial of any criminal action, provided for by this section, the defendant shall be deemed not to have procured the proper license, unless he either produces it or proves that he did procure it; but he may plead in bar of the criminal action, a recovery and payment in a civil action against him, of proper license money, damages and costs.</p>
Suit began, how and when.	
Penalty.	
Defendant may plead what.	
Limit as to time.	<p>Sec. 126. The licenses provided to be granted by the provisions of this Act, except theaters, menageries, or circus licenses, shall be granted for three, six or twelve months, at the option of the person applying for such licenses.</p>
How provided and distributed.	<p>Sec. 27. The County Auditor shall cause to be printed a sufficient number of blank licenses mentioned in this Act, for the purposes herein mentioned. Each license shall also contain a blank receipt, to be signed by the Sheriff on the delivery of such license to the purchaser thereof. The County Auditor shall hand over to the Treasurer of the county a sufficient number of blanks for the use of the county, which shall be charged to the Treasurer on the Auditor's books. The Treasurer shall countersign the same and deliver them to the County Auditor, taking his receipt therefor.</p>
Form of license.	<p>Sec. 128. The County Auditor shall, from time to time, deliver to the Sheriff as many of such licenses as may be required, and shall sign the same and charge them to the Sheriff; <i>provided</i>, that before signing or delivering any license to the Sheriff, the Auditor shall fill out the license in full, stating therein to whom said license is issued, the kind of business authorized to be carried on under the license, the room, building and place where the business is to be carried on, the dates when said license begins and expires, and the amount of money to be paid therefor, and shall, at the same time, make entries upon the stubs in the license book.</p>
Duties of Auditor.	<p>Whenever any license is returned by the Sheriff, unsold, the Auditor shall cancel and file the license, and note the fact and</p>

date of such return and cancellation upon the stub thereof. No Board of County Commissioners shall audit or allow any claim in favor of a Sheriff until there shall be filed with said Board the certified statement of the Auditor that all settlements required by section one hundred and twenty-nine of this Act have been made by said Sheriff. The amount of all licenses issued to the Sheriff and not accounted for shall be deducted before any claim shall be allowed to a Sheriff.

Duties of
County Com-
missioners

SEC. 129. On the second Monday in each month the Sheriff shall pay over to the Treasurer all moneys received by him from licenses, and take from the Treasurer duplicate receipts therefor; and he shall immediately on the same day return to the County Auditor all licenses not issued or disposed of by him, and the County Auditor shall credit him with the amount so returned; also, the receipts of money paid to the County Treasurer, which receipts shall be filed with the County Auditor. The County Auditor shall charge the Treasurer therefor, and open a new account with the Sheriff for the next month; and it is hereby made the duty of each Sheriff in his county to demand that all persons required to procure licenses in accordance with this Act, take out and pay for the same, and he shall be held liable on his official bond for all moneys due for such licenses remaining uncollected by reason of his negligence.

Duties of
Sheriff.

Duties of
Auditor.

Penalty
liable on
bond.

SEC. 130. For the purpose of collecting the revenues of the county and preventing the evasion of the license law, as provided in this Act, or as may be provided in any law hereafter enacted, all billiard tables, bar fixtures, and furniture belonging to or in use for the purpose of carrying on the business of any billiard, drinking saloon, restaurant, tavern, hotel, inn, public boarding house, chop house, or eating stand, are held liable for the amount due for the license tax assessed on the same; and it is hereby expressly provided, that upon failure of the parties keeping any such establishment, or exercising ownership therein, to pay the license on the same in the manner and form as provided by law, the Sheriff or properly authorized officer, whose duty it shall be to enforce the collection of any such license, may seize any such billiard table, bar fixtures, furniture or any other personal property, and shall proceed to sell in the same manner as provided in section one hundred and six of this Act, for the sale of personal property by the Assessor for the collection of poll taxes, such property or so much thereof as may be requisite for the payment of such license as may be due and owing on account of the same.

Real prop-
erty liable
for license,
when.

May seize
and sell cer-
tain prop-
erty.

SEC. 131. All moneys received from licenses under the provisions of this Act shall be paid into the County Treasury and credited to the general county fund.

All license
tax to go
County
Treasury.

SEC. 132. If either the County Treasurer, County Auditor, Sheriff or any other person shall issue, have in his possession, with intent to circulate or put into circulation, any other licenses than those properly issued to the Sheriff under the provisions of this Act, the person so offending shall be guilty of felony, and, on conviction, be sentenced to imprisonment in the State Prison for a term of not less than one year nor more than four

Possession
of bogus
license a
felony.

years; and any collector who shall receive the money for a license without delivering to the person paying for the same the license paid for, or who shall insert the name of more than one person or firm therein, shall be guilty of a misdemeanor, and, on conviction thereof, shall be punished by a fine of not less than one hundred dollars, nor more than three hundred dollars, or by imprisonment in the county jail not less than three nor more than six months, or by both such fine and imprisonment.

Penalty.

Fee of Sheriff.

SEC. 133. The Sheriff, as *ex-officio* License Collector, shall receive, and is hereby authorized to retain, as compensation for the collection of licenses, six per cent. of the gross amount on each business license sold.

MISCELLANEOUS PROVISIONS.

Duty of Auditor and Treasurer.

SEC. 134. The County Auditor and Treasurer of each county in the State shall, on first Mondays of April, July, October and January, make a joint statement to the Board of County Commissioners, and forward a copy to the State Controller, showing the whole amount of collections (stating particularly the source of each portion of the revenue) from all sources paid into the county treasury; the funds among which the same was distributed and the amounts to each; the total amounts of warrants drawn and paid, and on what funds; the total amounts of warrants drawn and unpaid; the accounts or claims audited or allowed and unpaid, and the fund out of which they are to be paid, and, generally, make a full and specific showing of the financial condition of the county, which shall be published in some newspaper published in the county, if there be one; if not, then by posting the same in a conspicuous place on the courthouse of said county.

Statements posted, when.

County funds, how kept.

SEC. 135. Each County Treasurer shall keep all moneys received by virtue of his office in his own possession, or on special deposit when authorized by law, and no one except the Treasurer or his duly authorized deputy, shall receive or pay out any such moneys; and when any money shall be paid to the County Treasurer he shall give to the person paying the same, a receipt therefor; which receipt, such person shall forthwith deliver to the County Auditor, who shall charge the County Treasurer with the amount therein specified, and give to the person paying the same an acquittance.

Statement of funds to be sent to Controller.

SEC. 136. The County Auditors of the several counties shall, on the first Monday of each month, mail or express, prepaid, to the State Controller, a statement of all State moneys in the respective County Treasuries and from what sources derived, and the Treasurers of the respective counties shall at all times hold themselves in readiness to settle and pay all moneys in their hands belonging to the State, whenever required so to do by order signed by the State Controller and State Treasurer, who are hereby authorized to draw such order whenever they deem it necessary. At the time the Treasurer of any county shall pay to the State Treasurer moneys required to be paid by order of the Treasurer and Controller, it shall be the duty of such County

Treasurer to deliver to the Controller a statement showing the amount so paid, and all sources from which received, and when received. The County Treasurer shall, on the second Monday of June and December of each year, settle in full with the State Controller, and send, in such manner as he shall designate, to the State Treasurer, all funds which shall have come into his hands as County Treasurer for the use and benefit of the State, taking therefor a receipt from the State Treasurer, which receipt he shall cause to be filed with the Controller. Before making payment, each County Treasurer shall transmit to the State Controller, by mail or otherwise, prepaid, a report from the County Auditor, together with a duplicate thereof, stating specially the total amount collected, and the amount due the State from each particular source of revenue, the original of which shall be filed with the Controller, who shall enter upon the same, and also upon the duplicate, the cash paid to the State Treasurer and the amount of the expenses allowed; and the County Treasurer shall thereafter file the duplicate report with the Auditor of his county, whereupon the Auditor shall balance the Treasurer's account; and it shall be the duty of the Auditor to furnish the County Treasurer with the report which such Treasurer is required to produce in making his settlement with the State.

Duty of
Treasurer.

Treasurer to
settle with
Controller.

SEC. 137. Fully itemized vouchers shall be made, allowed and certified to in duplicate by the Board of County Commissioners, for all claims for salaries and other expenses for which the State is wholly or in part liable, and the Clerk of the Board of County Commissioners shall certify such duplicate vouchers to the County Auditor, who shall indorse on each the amount due from the State and county respectively, which amount shall be in proportion to the taxes levied for State and county purposes, and shall furnish the County Treasurer one of the duplicates so indorsed. The County Treasurer shall pay out of the moneys belonging to the State and county the amounts indorsed upon such duplicate, upon warrants drawn by the County Auditor therefor, and shall cause the payee to receipt on said duplicate for the amount paid thereon for the State. The County Treasurer shall transmit these duplicate vouchers to the State Controller, for allowance in semi-annual settlement provided for in the last preceding section; and no County Treasurer shall be allowed to make any settlement with the State Controller, or be in any manner released, he or his bondsmen, from liability for the full amount by him received, unless he send to the State Controller the vouchers required by this section.

Duty of
County Com-
missioners.

Duty of
Treasurer.

Penalty.

SEC. 138. It is hereby made the duty of the several County Auditors of this State, on the second Monday of December of each year, to prepare and forward to the Controller of State a statement showing: First—The indebtedness of such county, funded and floating, stating the amount of each class and the rate of interest borne by such indebtedness, or any part thereof, and the amount of cash in the County Treasury, in its several funds. Second—A careful estimate of the value of all property owned by such county. Third—The aggregate value of the real estate

Duty of
County
Auditor.

and personal property in such county, as shown by the last assessment roll, stating each separately. Fourth—The rate of taxation in said year in such county, and the amount of poll taxes collected, and the number of registered voters. Fifth—The amount of taxes so assessed, stating the portion, if any, there was delinquent.

Misappropriation of public funds penalty.

SEC. 139. If any officer shall, directly or indirectly, use, loan, employ, or in any manner place out of his possession, otherwise than as on special deposit, any funds belonging to or collected by and paid to him, for the use and benefit of either the State or of any county, he shall be guilty of a felony, and on conviction thereof shall be forthwith removed from office, and shall also be punished by a fine in any sum not exceeding five thousand dollars, or by imprisonment in the State Prison for a term not exceeding five years, or by both such fine and imprisonment. The Treasurer, *ex-officio* Tax Receiver, Sheriff, Assessor, Auditor, Clerk of the Board of Equalization, and each member of such Board, shall each separately perform the duties required of him in his office, and shall not perform the duties of any two offices under this Act, except as provided in this Act or by law; and any officer who shall, at the same time, perform the duties of any two officers, in any manner connected with the public revenue, except as in the manner provided in this Act or expressly authorized by law, or any collecting or disbursing officer or Auditor who shall refuse or neglect the performance of the duties required by this Act, shall be guilty of a felony, and on conviction thereof shall be punished by imprisonment in the State Prison for a term of not more than one year, and by a fine of not less than two hundred nor more than one thousand dollars, and shall forthwith be removed from office.

Each officer to perform singleduties

Penalty for violation.

Books open to inspection.

SEC. 140. The books, papers, and accounts of each officer, in regard to the assessment or collection of taxes, or to the receiving, auditing, or disbursing moneys of the State, or of any county, shall at all times during office hours, when not necessarily in use by the officers, be open to any person whomsoever to inspect or copy, without any fee or charge.

Duties several county officers.

Penalty for neglect removal.

SEC. 141. Whenever any Assessor, Treasurer and *ex-officio* Tax Receiver, Sheriff and *ex-officio* License Collector, Auditor, or other officer, upon whom duties devolve under this Act, or under any other revenue Act of this State, shall wilfully neglect to perform any such duties, or shall perform any in a careless or incompetent manner, he shall be deemed guilty of a misdemeanor, and shall be removed from office in the manner prescribed by law; and when an issue of facts shall be joined, under any presentment made or proceeding commenced to remove such officer from his office, the Board of County Commissioners (and in case such officer be a Commissioner, the District Judge), shall have power to suspend such officer from his powers and duties under this Act, or under any other revenue Act, and to appoint a competent person in his place, until the proper tribunal shall have either removed or acquitted such suspended officer; and any Act concerning the revenue or the assessment or collection of taxes and licenses, or sale of

Officers may be suspended.

property for the non-payment of taxes, performed by any such temporary officer, shall be as valid, and of the same force and effect as if performed by the suspended officer; *provided, however*, that such appointee shall first qualify and give such bond, with sureties, for the faithful performance of the duties of such office, as may be required of persons elected thereto.

Temporary officer to give bond.

Sec. 142. Each Assessor, Treasurer, *ex-officio* Tax Receiver, Sheriff, *ex-officio* License Collector and District or Prosecuting Attorney, shall, on the Saturday next preceding the first Monday in January in each year, attend at the office of the County Auditor, for the purpose of making a settlement with him, on account of all transactions connected with the revenue for the year ending on that day; and each and every such officer, on going out of office, shall deliver to his successor in office, all the public money, books, accounts, papers and documents appertaining to his office and in his possession, taking a receipt therefor.

Officer to make settlements, when

Sec. 143. Before satisfaction be entered upon any mortgage or lien, or any release of any mortgage or lien (other than mortgage given to secure the purchase money of the property mortgaged) be recorded, or filed for record, in the several County Recorders' offices of this State, the County Recorder shall be satisfied, by affidavit made and filed [by] the mortgagee, or person holding such mortgage or lien, or his or their agent or attorney, that all the taxes, for State and county purposes, payable on the money or debts secured by the mortgage or lien, have been paid. Such affidavit must be in writing, and may be taken before the County Recorder or any officer authorized to administer oaths. For filing such affidavit, the Recorder shall be allowed twenty-five cents, and the officer administering the oath shall be allowed twenty-five cents; and if any person shall knowingly swear falsely in making such affidavit, he shall be deemed guilty of perjury, and punished accordingly; and if any County Recorder shall enter, or permit to be entered, satisfaction of any mortgage or lien, without making an entry of, or filing such affidavit, he shall be liable, on his official bond, to pay to the State the sum of five hundred dollars, which may be recovered by an action, which it shall be the duty of the District or Prosecuting Attorney to prosecute; and the District or Prosecuting Attorney shall have for such prosecution twenty-five per centum of the amount recovered, to be collected from the defendant.

Duty County Recorder.

Affidavit of mortgage, taxes to be filed.

Penalty for false swearing.

Duties District Attorney.

Sec. 144. Whenever any action shall be brought for the purpose of foreclosure of any mortgage or lien, a similar affidavit to that mentioned in the preceding section shall be attached to the complaint in such action; and in case the same shall not have been attached at the commencement of the action, the Court in which the suit is pending, on motion of any defendant therein, shall make an order staying all proceedings in such action until such an affidavit shall have been filed, or proof made of the payment of such taxes; and it shall be the duty of the Court, before entering a decree or judgment in any such case, to require such affidavit or proof.

Affidavit on foreclosure mortgage or lien.

Toll roads
to report,
how.

SEC. 145. All owners of toll roads or bridges in this State shall within ten days after the first Mondays in January, April, July and October, in person or by their agent or agents, make and file with the Treasurer of his or their county in which such toll road or bridge, or the toll house thereon is situate, an affidavit showing the gross amount of toll upon such road or bridge for the three months next preceding the first Mondays of the month in which such settlement is made, and at the same time pay to such Treasurer two per cent of such proceeds. And if any owner or owners of any toll road or bridge, shall, for the period of one month after the end of any quarter, as herein prescribed, fail to make such affidavit and payment, the franchise upon such road or bridge shall be forfeited, and the County Commissioners shall thereupon direct the District Attorney of the county to commence proceedings at once, by information, in the nature of quo warranto, to forfeit the franchise of the owner or owners of such road or bridge thus in arrears, and to bring civil suit to collect of such owner or owners, the amount of such arrearage; and upon a recovery in such suit for collection, the Court in which such suit is brought and tried, in addition to the costs of other officers, shall allow the District Attorney a fee for such prosecution, not to exceed (in the discretion of the Court) fifty dollars, which shall be taxed against the defendant or defendants in such suit, and recovered, as other costs in the action.

Duties of
County Com-
missioners
and District
Attorney.

Damages to
go to School
Fund.

SEC. 146. It shall be the duty of the several County Treasurers to pay to the Treasurer of this State, to the credit of the General School Fund of the State, all amounts collected by them under the provisions of the preceding section, in the same manner and under the same regulations as other moneys due the State from counties are paid.

Duties of
County Com-
missioners.

SEC. 147. It shall be the duty of the County Commissioners of the several counties of this State to compel the owners of all toll roads and bridges in their respective counties to keep the same in good repair; and upon complaint of any person traveling such roads or crossing such bridges, it shall be the duty of the Commissioners to ascertain the truth of such complaint, and if true, to notify the owner or owners of such road or bridge, or their agent or agents in charge thereof, and if such road or bridge is not repaired within a reasonable time, to be prescribed by such Commissioners, then they shall direct the District Attorney of their county to commence proceedings to forfeit such franchise.

Duties of
District
Attorney.

Fines to go
to School
Fund.

SEC. 148. The full amount of all fines imposed and collected under, and for a violation of any penal law of this State, shall be paid into the State Treasury to the credit of the State School Fund, and costs shall in no case be deducted from the fine fixed by law, or imposed by the Court.

SEC. 149. All amounts collected for fees and licenses under special "Acts to regulate insurance business in the State," and the State's apportionment of the amounts collected under a special "Act to restrict gaming," shall be paid into the State Treasury to the credit of the General Fund.

TAXATION FOR COUNTY PURPOSES.

SEC. 150. The Board of County Commissioners in each county of this State, are hereby authorized and empowered to levy annually, prior to the first Monday in March, an ad valorem tax for county purposes not exceeding the sum of one hundred and fifty cents on each one hundred dollars value of taxable property in the county, and such special taxes as may be authorized and required by law.

Tax levy
county
purposes.

SEC. 151. In making the annual levy the Board shall designate the number of cents levied for each particular purpose, and shall add thereto the amount levied by law for State purposes. They shall cause said State and county levies to be entered on the records of their proceedings, and shall direct their clerks to deliver a certified copy thereof to the Auditor, Assessor and Treasurer, each of whom shall file said copy in his office.

Duties of
County Com-
missioners.

SEC. 152. The Board shall apportion the revenue coming into the County Treasury, under the provisions of the two preceding sections of this Act, into such funds as are now or may hereafter be provided by law; *provided*, that there shall be set aside such portion of all the moneys of the county, to create a redemption fund for the payment of outstanding indebtedness, as is provided by any law now in force, or which may hereafter be passed.

Redemption
Fund.

SEC. 153. For services rendered under the provisions of this Act, County Assessors, Auditors and Treasurers, except as specified in [this] the Act, shall receive no compensation to themselves other than the salaries fixed by law.

No compen-
sation.

REPEALING CLAUSE.

SEC. 154. An Act entitled "An Act to provide revenue for the support of the government of the State of Nevada," approved March 9, 1865, and all Acts amendatory thereof and supplementary thereto, passed and approved prior to the year 1891;

All follow-
ing are re-
pealing
clauses.

An Act entitled "An Act granting further powers to District or Prosecuting Attorneys of the several counties, and attorneys of incorporated cities and towns, within this State, in suits for delinquent taxes, for the fiscal year one thousand eight hundred and sixty-four," approved February 18, 1865;

An Act entitled "An Act concerning the collection of taxes on personal property," approved February 17, 1866;

An Act entitled "An Act to provide for sales of property for delinquent taxes," approved March 1, 1866;

An Act entitled "An Act to legalize the publication of summons, in suits for the collection of delinquent taxes in the several counties of this State," approved March 12, 1867;

An Act entitled "An Act to enforce the payment of two per cent. of the gross proceeds of all toll-roads and bridges, as provided by law, to the General School Fund of this State," approved March 13, 1867;

An Act entitled "An Act providing for the taxation of the net proceeds of mines," approved February 28, 1871, and all Acts amendatory thereof and supplementary thereto;

All following are repealing clauses.

An Act entitled "An Act to require Assessors to pay over to the County Treasurer monthly all poll taxes collected," approved February 14, 1873;

An Act entitled "An Act to limit the compensation of County Auditors for extending taxes on the assessment roll," approved February 20, 1873;

An Act entitled "An Act to regulate the collection of taxes in disputed territory between counties," approved February 21, 1873;

An Act entitled "An Act to define the time for levying and assessing taxes for State and county purposes," approved February 25, 1873, and all Acts amendatory thereof and supplementary thereto;

An Act entitled "An Act prescribing an additional penalty for non-payment of taxes in certain cases after suit," approved March 7, 1873;

An Act entitled "An Act providing for the location and taxation of borax and soda mines and claims," approved March 7, 1873;

An Act entitled "An Act more fully defining the manner of collecting the taxes on movable personal property by the Assessor," approved February 18, 1875;

An Act entitled "An Act in relation to special taxes," approved March 4, 1879;

An Act entitled "An Act to provide for the taxation of mines that produce a ton or less of ore or mineral bearing material per day, and to encourage the prospecting of undeveloped mines," approved March 1, 1883;

An Act entitled "An Act to provide for the publication of the names of taxpayers, and the total valuations upon which said taxpayers pay taxes, appearing in the assessment rolls in the respective counties of the State of Nevada," approved March 5, 1885;

An Act entitled "An Act fixing the rate of poll tax in the State of Nevada, and to repeal all other Acts relating thereto," approved February 23, 1887; and all other Acts and parts of Acts passed and approved prior to the year 1891, so far as they conflict with the provisions of this Act, are hereby repealed.

CHAP. C.—*An Act in relation to levying and assessing taxes for State and county purposes.*

¶[Approved March 19, 1891.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. All State and county taxes required to be levied by the Boards of County Commissioners of the several counties of this State in pursuance of the revenue laws of this State, shall hereafter be levied by such Boards of County Commissioners on or before the first Monday of March in each year; *provided*, that if after the equalization of taxes in the several counties of this State by the State Board of Equalization, it shall appear that the levy previously made by the Board of County Commissioners of any county of this State for county purposes will result in the collection of a revenue in excess of the requirements of such county for the current year, then, and in such event, the Board of County Commissioners in any such county shall have the power, and it is hereby made the duty of such Board of County Commissioners, to immediately meet and reduce the rate of taxation so previously levied, to such a sum as such Board in its judgment may consider sufficient to insure the collection of such an amount of revenue as will answer all the requirements of such county for such current year.

Duties of
County Com-
missioners.

Taxes
reduced,
when.



RESOLUTIONS AND MEMORIALS

PASSED AT THE

Fifteenth Session of the Nevada Legislature, 1891.

RESOLUTIONS AND MEMORIALS.

No. I.—*Assembly Concurrent Resolution, relative to printing one thousand extra copies of the Biennial Report of the Surveyor General and State Land Register of Nevada.*

[Passed February 2, 1891.]

WHEREAS, By an Act of the Legislature of Nevada, approved February 26, 1887, a "State Immigration Bureau" was created, to consist of the State Controller, the Surveyor General and Superintendent of Public Instruction; and,

WHEREAS, By the provisions of said Act, it is made the duty of said bureau "to collect all obtainable information and statistics as to the climate and resources of this State," the cost of living and generally any information which, if disseminated abroad will tend to the inducement of population and capital into this State from other States and Europe; and,

Relative to printing extra copies of the biennial report of the Surveyor-General.

WHEREAS, Section five of said Act provides that "all printing necessary to be done for said bureau in carrying out the provisions of this Act, shall be done by the State Printer;" and,

WHEREAS, The Surveyor General has embodied in his biennial report for the years 1889 and 1890, the statistics and information contemplated in said Act; and,

WHEREAS, The number of copies of said report now authorized to be printed, is inadequate to the necessities and demands (for) information concerning our resources and advantages being continually sought for by persons who contemplate making their home in Nevada, and which can only be supplied in a meagre and very unsatisfactory manner by letter; and,

WHEREAS, Nearly all of the other States of the Union advertise their respective resources and advantages; therefore be it

Resolved, by the Assembly, the Senate concurring, That one thousand copies of the Biennial Report of the Surveyor General and State Land Register, for the years 1889 and 1890, be printed in addition to the number now authorized by law, for the use of the State Immigration Bureau.

No. II.—*Assembly Concurrent Resolution, No. IV., relative to amending Section 1 of Article X, of the Constitution of the State of Nevada.*

[Passed February 4, 1891.]

Resolved by the Assembly, the Senate concurring, That the Constitution of the State of Nevada be amended as follows:

Relating to
taxing
patented
mines.

Amend Section 1 of Article X. of the Constitution of the State of Nevada so as to read as follow:

SECTION 1. The Legislature shall provide by law for a uniform and equal rate of assessment and taxation, and shall prescribe such regulations as shall secure a just valuation for taxation of all property, real, personal and possessory, except unpatented mines and unpatented mining claims, the proceeds of which alone shall be taxed; and also excepting such property as may be exempted by law for municipal, educational, literary, scientific, religious or charitable purposes.

No. III.—*Assembly Joint Resolution No. 8, relative to establishing a mail route between Sodaville, Esmeralda county, and Cloverdale, Nye county, in the State of Nevada.*

[Passed February 4, 1891.]

To the Congress of the United States:

Relating to
mail route
in Nye
county.

WHEREAS, The people living between Sodaville, Esmeralda county, Nevada, and Belmont, Nye county, Nevada, are now deprived of mail communications, greatly to their annoyance,

Resolved, That your memorialist, the Legislature of the State of Nevada, would respectfully request that a mail route be established between Sodaville, Esmeralda county, Nevada, and Cloverdale, Nye county, Nevada. The route then between Cloverdale and Belmont could be reduced to once a week without hardship, at no greater expense.

Resolved, That the Governor be requested to furnish a copy of the foregoing resolution to our Senators and Representative in Congress.

No. IV.—*Assembly Concurrent Resolution No. 7, relative to amending the Constitution of the State of Nevada.*

[Passed February 6, 1891.]

Resolved by the Assembly, the Senate concurring, That the Constitution of the State of Nevada be amended as follows :

Amend Section (7) seven, Article (2) two of the Constitution of the State of Nevada so as to read as follows :

Relative to
poll tax.

Section seven. The Legislature shall provide by law for the payment of an annual poll tax of not less than two nor exceed-

ing four dollars from each male person resident in the State, between the ages of twenty-one and sixty years (uncivilized American Indians excepted), one-half to be applied for county purposes and one-half to be applied to the School Fund in the county where the said poll tax is collected. And the Legislature may, in its discretion, make such payment a condition to the right of voting.

Payment may be condition to the right to vote.

No. V.—*Senate Joint Resolution No. 4.*

[Passed February 11, 1891.]

Legislature of the State of Nevada.

WHEREAS, The United States Senate Committee on Foreign Relations has unanimously recommended Senate Bill No. 4827, in favor of the construction of the Nicaragua canal under control of the Government of the United States, with such precautions and guarantees as will secure honest, prompt and economical construction; and,

Relative to construction of the Nicaragua canal.

WHEREAS, The completion of the Nicaragua canal will prove of great benefit to the Pacific States of the republic, as well as of decided commercial and political advantage to our country; therefore, be it

Resolved, That the Legislature of the State of Nevada respectfully requests the Honorable Senate and House of Representatives, now in Congress assembled, to pass Senate Bill No. 4827, which we are confident will receive their approval as a measure of patriotic and commercial importance, divested of partisan influence or policy.

Resolved, That copies of this joint resolution be promptly forwarded to the Honorable Secretary of State, to the President of the United States Senate, to the Speaker of the House of Representatives and to our Senators and Representative in Congress.

No. VI.—*Senate Joint Memorial and Resolution, relative to an appropriation from the Government of the United States for the further survey of the public lands of the United States in the State of Nevada.*

[Passed February 13, 1891.]

WHEREAS, The State of Nevada has been deprived of the full benefit of the grants of lands made to it by the Government of the United States, by reason of the non-survey of a large portion of the public lands in said State, which are subject to such grants; and

Relative to surveying public lands in Nevada.

WHEREAS, A large portion of the agricultural and grazing

Relative to
surveying
public lands
in Nevada.

land in said State could, immediately upon its survey, be selected and sold by said State ; and

WHEREAS, Said State of Nevada is greatly in need of the proceeds of sales of such lands for the support of its schools, and the neglect and refusal upon the part of the Government of the United States is a great injustice to the State of Nevada; now, therefore, be it

Resolved by the Senate and Assembly jointly, That each of our Senators and our Representative in Congress be, and they hereby are most earnestly requested to use all means in their power to induce the Government of the United States to make a sufficient annual appropriation for the survey of said lands, so that they can be thrown open to actual settlers.

Resolved, That His Excellency, the Governor of said State, be requested to forward by mail a certified copy of this joint memorial and resolution to each of our Senators and to our Representative in Congress.

No. VII.—*Senate and Assembly Joint Memorial and Resolution, relative to the proper division (diversion) of the flow of the waters of Truckee river at the terminal of said stream.*

[Passed February 13, 1891.]

To the Honorable the Senate and House of Representatives of the United States in Congress assembled :

Your memorialist, the Legislature of the State of Nevada, respectfully represent, that

Relative to
waters of
the Truckee
river.

WHEREAS, The Truckee river has its source in Lake Tahoe and its outlet in Lake Pyramid and Lake Winnemucca, which lakes have no visible outlet, said Truckee river flowing a distance of nearly one hundred miles; and,

WHEREAS, The waters of said rivers and lakes are stocked with native trout and other food fish, the former species predominating, the catch of which aggregates about one hundred tons per annum, thereby giving employment to many whites and Indians and supplying most of the cities and towns of Nevada, California and Utah with this delicious food; and,

WHEREAS, The waters of Lake Pyramid and Lake Winnemucca, being so strongly impregnated with alkali that trout cannot survive any great length of time, unless replenished with fresh water; and,

WHEREAS, Said lakes are both usually supplied with pure water from the flow of the Truckee river; and,

WHEREAS, The entire flow of water from said river did empty into Lake Winnemucca during the Summer of 1888; and,

WHEREAS, The U. S. Indian Agent of Nevada Agency, W. D. C. Gibson, on account of a letter received from the Honorable Commissioner of Indian Affairs at the instance of Hon. W. M. Stewart, U. S. Senator of Nevada, did permit the

Indians of Pyramid Lake Reservation to place obstructions in the branch of the Truckee river leading to Lake Winnemucca, in order to divert a portion of the flow of said river to Lake Pyramid, that the fish therein would not perish for want of fresh water, and in conformity with instructions did forward Hon. J. D. C. Atkins, Commissioner of Indian Affairs, a lengthy report during the month of August, 1888, in regard to the situation, and recommended that certain work be done to insure a proportionate flow of the waters of the Truckee river into each of the said lakes; and,

Relative to
waters of
the Truckee
river.

WHEREAS, The entire flow of water from the Truckee river has, for the last eight months, emptied into Lake Pyramid, the change being caused by obstructions placed in the branch leading to Lake Winnemucca by Indians on Pyramid Lake Reservation, from which whites are by law excluded, and it is feared by white fishermen that, unless pure water is speedily furnished Lake Winnemucca that the trout therein must perish, thereby depriving them of that means of subsistence, and to a great extent the masses of the people of the Pacific Coast of that most excellent food fish; therefore, be it

Resolved by the Senate, the Assembly concurring, That for the preservation of our fisheries and a just regard for our fishermen, we earnestly request our Senators and Representative in Congress to use their utmost endeavor to the end that there may be such permanent works established immediately as will insure a proper flow of the waters of the Truckee into each of the lakes, Pyramid and Winnemucca; and, be it further

Resolved, That His Excellency, the Governor, be and is hereby requested to forward copies of this memorial and resolution to each of our Senators, and to our Representative in Congress, at his very earliest convenience.

No. VIII.—*Assembly Concurrent Resolution and Memorial to Congress, relative to immigration and naturalization laws.*

[Passed February 27, 1891.]

WHEREAS, The structure of our great and popular Government rests, and must necessarily continue to rest, upon the intelligence, patriotism and virtue of its citizens; and

Memorial on
immigration

WHEREAS, The landing upon our shores, annually, of nearly half a million of people, largely unintelligent, unskilled and unfitted for self-support and the duties of self-government, not only seriously disturbs the status of labor and tends to lower the rate of wages, but, worse still, under our present naturalization laws, adds every year to the body of American citizens large numbers of ignorant, degraded, criminal and mercenary voters, who become a corrupt and corrupting factor in the body politic; therefore be it

Resolved by the Assembly, the Senate concurring, That our

Memorial on
immigration

Senators and Representative in Congress be requested to use all honorable means and efforts to secure:

First—The alteration and amendment of our present immigration laws, so as to henceforth rigidly exclude from our shores all such ignorant, degraded, criminal and pauper classes, and allow only those who are of the better classes and who are in intelligent sympathy with our institutions to find a home amongst us.

Second—The alteration and amendment of our naturalization laws, so that applicants for naturalization shall be required to pass a fair examination, in the English language, upon the Constitution of the United States, before being admitted to participate in the full privileges of citizenship.

Be it further resolved, That His Excellency, the Governor, is requested to forward an engrossed copy hereof to each of our Senators and our Representative in Congress.

No. IX.—*Senate Memorial and Joint Resolution, relative to the appointment of a Judge for the Ninth Judicial Circuit of the United States.*

[Passed February 27, 1891.]

Memorial
relating to
Thomas P.
Hawley.

WHEREAS, There is a probability that there will soon be a vacancy in the position of Judge of the Ninth Judicial Circuit of the United States by reason of the resignation of Judge Lorenzo Sawyer; and,

WHEREAS, The high integrity, eminent ability and undoubted honesty of Hon. Thomas P. Hawley, for eighteen years a Justice of the Supreme Court of this State, and at present United States District Judge for the District of Nevada, mark him as a peculiarly competent man for such an exalted and responsible position; therefore be it

Resolved by the Senate, and Assembly concurring, That in the event of such vacancy, the President of the United States is hereby respectfully requested to appoint the Hon. Thomas P. Hawley to the position of Judge of the Circuit Court of the United States in and for the Ninth Judicial Circuit.

Resolved, That the Governor be and he is hereby requested to forward a copy of this resolution to the Hon. Benjamin Harrison, President of the United States.

No. X.—*Assembly Memorial and Joint Resolution relative to the abandonment of a portion of the Walker River Indian Reservation.*

[Passed March 7, 1891.]

WHEREAS, The Walker River Indian Reservation comprises within its boundaries some valuable mineral lands, and which said mineral lands are entirely worthless to the Indians residing and being upon said reservation; and, Walker river reservation.

WHEREAS, A large number of American citizens are desirous of entering upon said mineral lands for the purpose of prospecting and searching for valuable ores, gold, silver and other precious metals thereon; and,

WHEREAS, That portion of said reservation on which the mineral land is located lies west of the lake, and west of the agricultural and grazing lands on said reservation. By commencing at a point on the Carson and Colorado railroad where the said railroad track crosses the boundary line between Lyon and Esmeralda counties, and running in a southerly direction at the base of the mountains to the north end of Walker Lake, thence in a southerly direction along the west margin or bank of said Walker Lake to the south end thereof, thence due south to the southern boundary of said reservation; all east of said line would reserve to the Indians all agricultural and grazing lands and water privileges, while it would exclude from said reservation the mineral lands, which are of no benefit to the Indians, and under the present state of affairs, of no use or benefit to any one; therefore, be it

Resolved by the Assembly, the Senate concurring, That our Senators and Representative in Congress be, and they are hereby requested to use all possible means to have that portion of said Walker River Indian Reservation lying west of the line hereinbefore designated declared open to the citizens of the United States for prospecting and mining purposes.

Resolved, That the Governor cause to be transmitted a copy of this memorial and resolution to each of our Representatives in Congress.

No. XI.—*Senate Concurrent Resolution No. 49, relative to the hours of labor.*

[Passed March 13, 1891.]

WHEREAS, The mind and cunning hand of man has so far mastered the elements of Nature that the productive power of labor is now many times greater than when the present industrial conditions adjusted themselves; and, Hours of labor.

WHEREAS, It is in line with the later civilization to which the

world aspires that the burden of toil of the masses who produce should be made lighter; therefore be it

Resolved by the Senate, the Assembly concurring, That the day should be divided into three parts of eight hours each, eight hours for work, eight hours for rest and eight hours for recreation, and we further declare our belief that a general reduction of the working hours to eight hours per day will be conducive to the public weal and contribute to the industrial, commercial, intellectual, social and moral advancement of the people.

No. XII.—*Senate Concurrent Resolution No. 50, relative to the repayment of moneys collected from the State of Nevada, under the direct tax, levied by Act of Congress, approved August 5, 1861.*

[Passed March 14, 1891.]

District tax
money.

Resolved by the Senate, the Assembly concurring, That the sum of money appropriated by a statute of the United States recently enacted, providing for crediting and paying the several States and Territories all money collected under the direct tax, levied by the Act of Congress, approved August 5, 1861, be accepted, with the trusts imposed, in full satisfaction of all claims against the United States on account of the levy and collection of said tax, and the Governor of the State is hereby authorized to receive said money for the said uses and purposes.

No. XIII.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 14, 1891.]

Amending
Constitution

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows:

Amend Section 15 of Article VI. of the Constitution of the State of Nevada so as to read as follows:

Section fifteen. The Chief Justice of the Supreme Court and the District Judges shall each receive, quarterly, for their services, a compensation to be fixed by law, and which shall not be increased or diminished during the term for which they shall have been elected, unless in case a vacancy occurs, in which case the successor of the former incumbent shall receive only such salary as may be provided by law at the time of his election or appointment; and provision shall be made by law for setting apart from each year's revenue a sufficient amount of money to pay such compensation; *provided*, that District Judges shall be paid out of the County Treasuries of the counties composing their respective districts.

No. XIV.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 14, 1891.]

Resolved by the Senate, the Assembly concurring, That the Amending
Constitution
Constitution of the State of Nevada be amended as follows:
Amend Section 29 of Article IV. of the Constitution of the State of Nevada so as to read as follows:

Section twenty-nine. No regular session of the Legislature under this Constitution shall exceed forty days, nor any special session convened by the Governor, exceed twenty days.

No. XV.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 14, 1891.]

Resolved by the Senate, the Assembly concurring, That the Amending
Constitution
Constitution of the State of Nevada be amended as follows:
Amend Section 6 of Article IV. of the Constitution of the State of Nevada so as to read as follows:

Section six. Each House shall judge of the qualifications, elections, and returns of its own members, choose its own officers, determine the rules of its proceedings, and may punish its members for disorderly conduct, and with the concurrence of two-thirds of all the members elected, expel a member.

No. XVI.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 14, 1891.]

Resolved by the Senate, the Assembly concurring, That the Con- Amending
Constitution
stitution of the State of Nevada be amended as follows:
Amend Section 4 of Article V. of the Constitution of the State of Nevada so as to read as follows:

Section four. The returns of every election for Governor and other State officers voted for at the general election shall be sealed up and transmitted to the seat of government, directed to the Attorney-General as *ex-officio* Secretary of State, and on the third Monday of December succeeding such election, the Chief Justice of the Supreme Court and two of the District Judges, to be selected by the Chief Justice, or a majority thereof, shall meet at the office of the Attorney-General as *ex-officio* Secretary of State and open and canvass the election returns for Governor and all other State officers, and forth-

with declare the result and publish the names of the persons elected. The persons having the highest number of votes for the respective offices shall be declared elected; but in case any two or more have an equal, and the highest number of votes for the same office, the Legislature shall, by joint vote of both houses, elect one of said persons to fill said office.

No. XVII.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 14, 1891.]

Amending
Constitution

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows:

Amend Section 19 of Article V. of the Constitution of the State of Nevada so as to read as follows:

Section nineteen. An Attorney-General, who shall be *ex-officio* Secretary of State; a Treasurer, and a Controller, who shall be *ex-officio* Surveyor-General and Land Register, shall be elected at the same time and places and in the same manner as the Governor. The term of office of each shall be the same as is prescribed for the Governor. Any elector shall be eligible to either of said offices.

No. XVIII.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 14, 1891.]

Amending
Constitution

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows:

Amend Section 18 of Article V. of the Constitution of the State of Nevada so as to read as follows:

Section eighteen. In case of the impeachment of the Governor or his removal from office, death, inability to discharge the duties of said office, resignation or absence from the State, the powers, duties and emoluments of the office shall devolve upon the President of the Senate for the residue of the term, or until the disability shall cease; and in case of the impeachment of the President of the Senate, while acting as Governor, or his removal from office, death, inability to discharge the duties of said office, resignation or absence from the State, the powers, duties and emoluments of the office shall devolve upon the Speaker of Assembly for the residue of the term, or until the disability shall cease. But when the Governor shall, with the consent of the Legislature, be out of the State in time of war, and at the head of any military force thereof, he shall continue Commander-in-Chief of the military forces of the State.

No. XIX.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 14, 1891.]

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows: Amending
Constitution

Amend Section 20 of Article V. of the Constitution of the State of Nevada, so as to read as follows:

Section twenty. The Attorney-General, as *ex-officio* Secretary of State, shall keep a true record of the official acts of the Legislative and Executive Departments of the Government, and shall, when required, lay the same, and all matters relative thereto, before either branch of the Legislature.

No. XX.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 14, 1891.]

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows: Amending
Constitution

Amend Section 21 of Article V. of the Constitution of the State of Nevada so as to read as follows:

Section twenty-one. The Governor, Attorney-General and State Treasurer shall constitute a Board of State Prison Commissioners, which Board shall have such supervision of all matters connected with the State Prison as may be provided by law. They shall also constitute a Board of Examiners, with power to examine all claims against the State (except salaries or compensation of officers fixed by law), and perform such other duties as may be prescribed by law. And no claim against the State (except salaries or compensation of officers fixed by law) shall be passed upon by the Legislature without having been considered and acted upon by said "Board of Examiners."

No. XXI.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 14, 1891.]

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows: Amending
Constitution

Amend Section 22 of Article V. of the Constitution of the State of Nevada so as to read as follows:

Section twenty-two. The Attorney-General, State Treasurer, State Controller and Superintendent of Public Instruction shall perform such other duties as may be prescribed by law.

No. XXII.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 14, 1891.]

Amending
Constitution

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows:

Amend Section 1 of Article VII. of the Constitution of the State of Nevada so as to read as follows:

Section one. The Assembly shall have the sole power of impeaching. The concurrence of a majority of all the members elected shall be necessary to an impeachment. All impeachments shall be tried by the Senate, and when sitting for that purpose the Senators shall be upon oath or affirmation to do justice according to law and evidence. The Chief Justice of the Supreme Court shall preside over the Senate while sitting to try the Governor, or either the President of the Senate or Speaker of the Assembly while acting as Governor, upon impeachment. No person shall be convicted without the concurrence of two-thirds of the Senators elected.

No. XXIII.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 14, 1891.]

Amending
Constitution

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows:

Amend Section 3 of Article VII. of the Constitution of the State of Nevada so as to read as follows:

Section three. For any reasonable cause, to be entered on the Journals of each house, which may or may not be sufficient grounds for impeachment, the Chief Justice of the Supreme Court and Judges of the District Court or Courts, shall be removed from office on the vote of two-thirds of the members elected to each branch of the Legislature, and the Justice or Judge complained of shall be served with a copy of the complaint against him, and shall have an opportunity of being heard in person or by counsel in his defense; *provided*, that no member of either branch of the Legislature shall be eligible to fill the vacancy occasioned by such removal.

No. XXIV.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 14, 1891.]

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows:

Amend Section 3 of Article VI. of the Constitution of the State of Nevada so as to read as follows: Amending
Constitution

Section three. A Chief Justice of the Supreme Court shall be elected at the general election in the year A. D. eighteen hundred and ninety-eight, and at the general election every six years thereafter, and shall hold office for the term of six years from the first Monday of January next succeeding his election. Prior to the year A. D. eighteen hundred and ninety-nine, the Senior Justice of the Supreme Court in commission shall be Chief Justice.

No. XXV.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 14, 1891.]

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows: Amending
Constitution

Amend Section 35 of Article IV. of the Constitution of the State of Nevada so as to read as follows:

Section thirty-five. Every bill which may have passed the Legislature shall, before it becomes a law, be presented to the Governor. If he approve it, he shall sign it; but if not, he shall return it, with his objections, to the house in which it originated, which house shall cause such objections to be entered upon its Journal, and proceed to reconsider it. If, after such reconsideration, it again pass both houses by yeas and nays, by a vote of two-thirds of the members elected to each house, it shall become a law, notwithstanding the Governor's objections. If any bill shall not be returned within five days after it shall have been presented to him (Sunday excepted), exclusive of the day on which he received it, the same shall be a law in like manner as if he had signed it, unless the Legislature, by its final adjournment, prevent such return, in which case it shall be a law, unless the Governor, within ten days next after adjournment (Sundays excepted), shall file such bill, with his objections thereto, in the office of the Attorney-General, as *ex-officio* Secretary of State, who shall lay the same before the Legislature at its next session in like manner as if it had been returned by the Governor; and if the same shall receive the vote of two-thirds of the members elected to each branch of the Legislature, upon a vote taken by yeas and nays, to be entered upon the Journals of each house, it shall become a law.

No. XXVI.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 14, 1891.]

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows:

Amending
Constitution

Amend Section 2 of Article VI. of the Constitution of the State of Nevada so as to read as follows:

Section two. The Supreme Court shall consist of a Chief Justice and the Judges of the District Court, or courts, as hereinafter provided. The Chief Justice and one District Judge shall constitute a quorum. At each term of court two or more District Judges, selected by the Chief Justice, shall sit with him during the trial of causes, but no District Judge shall sit at the trial of a cause tried by himself in the District Court. The concurrence of a majority of the members of the court sitting in any cause shall be necessary to render a decision. The decisions of the court shall be in writing and prepared by the Chief Justice, unless he disagree with the views of the majority of the members of the court sitting in the cause, in which case the majority of such Judges shall determine by lot which of their number shall prepare the decision, and all decisions shall be signed by the Judges hearing the cause and concurring therein. The Justices of the Supreme Court in office at the time of the ratification of this amendment by the people, shall continue in office and have the same rights and privileges, and perform the same duties as are now provided by the Constitution and laws, until the expiration of their respective terms, and when the term of office of any of said Justices expires from any cause, his place shall be filled by selection by the Chief Justice as above provided. The District Judges shall not act as Justices of the Supreme Court, except as above provided, until the expiration from any cause of the respective terms of two of the Justices of the Supreme Court in office at the time of the ratification of this amendment.

No. XXVII.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 14, 1891.]

Amending
Constitution

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows:

Amend Section 11 of Article VI. of the Constitution of the State of Nevada so as to read as follows:

Section eleven. The Chief Justice of the Supreme Court and the District Judges shall be ineligible to any office, other than a judicial office, during the term for which they shall have been elected, and all elections or appointments of any such Judges by the people, Legislature or otherwise during said period to any office other than judicial, shall be void.

No. XXVIII.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 16, 1891.]

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows:

Amending
Constitution

Amend Section 3 of Article IX. of the Constitution of the State of Nevada so as to read as follows:

Section three. For the purpose of enabling the State to transact its business upon a cash basis, the State may contract public debts; but such debts shall never in the aggregate, exclusive of interest, exceed the sum of one million dollars, except for the purpose of defraying extraordinary expenses as hereinafter mentioned. Every such debt shall be authorized by law for some purpose or purposes to be distinctly specified therein, and every such law shall provide for levying an annual tax sufficient to pay the interest semi-annually, and the principal within forty years from the passage of such law, and shall specially appropriate the proceeds of said taxes to the payment of said principal and interest, and such appropriation shall not be repealed, nor the taxes postponed or diminished until the principal and interest of said debt shall have been wholly paid. Every contract of indebtedness entered into or assumed by or on behalf of the State, when all its debts and liabilities amount to said sum before mentioned, shall be void and of no effect, except in cases of money borrowed to repel invasion, suppress insurrection, defend the State in time of war, or if hostilities be threatened, provide for the public defense.

No. XXIX.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 14, 1891.]

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows:

Amending
Constitution

Amend Section 33 of Article IV. of the Constitution of the State of Nevada so as to read as follows:

Section thirty-three. The members of the Legislature shall receive for their services a compensation to be fixed by law, and paid out of the public treasury, but no increase of such compensation shall take effect during the term for which the members of either House shall have been elected; *provided*, that an appropriation may be made for the payment of such actual expenses as members of the Legislature may incur for postage, express charges, newspapers and stationery, not exceeding the sum of twenty dollars for any general or special session, to each member; *and, furthermore provided*, that the Speaker of the Assembly and President of the Senate, shall each, during the time of their actual attendance as such presiding officers, receive an additional allowance of two dollars per diem.

No. XXX.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 14, 1891.]

Amending
Constitution

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows:

Amend Section 16 of Article V. of the Constitution of the State of Nevada so as to read as follows:

Section sixteen. All grants and commissions shall be in the name and by the authority of the State of Nevada, sealed with the Great Seal of the State, signed by the Governor and countersigned by the Attorney-General as *ex-officio* Secretary of State.

No. XXXI.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 14, 1891.]

Amending
Constitution

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows:

Amend Section 12 of Article XV. of the Constitution of the State of Nevada so as to read as follows:

Section twelve. The Governor, Attorney-General, State Treasurer, State Controller and Superintendent of Public Instruction shall keep their respective offices at the seat of government.

No. XXXII.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 14, 1891.]

Amending
Constitution

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows:

Amend Article X. of the Constitution of the State of Nevada by adding Sections 2 and 3 thereto, which shall read as follows:

Section two. A mortgage, deed of trust, contract or other obligation by which a debt is secured, shall, for the purpose of assessment and taxation, be deemed and treated as an interest in the property affected thereby. In case of debts so secured, the value of the property affected by such mortgage, deed of trust, contract or obligation, less the value of such security, shall be assessed and taxed to the owner of the property, and the value of such security shall be assessed and taxed to the owner thereof, in the county, city, town or district in which the property affected thereby, is situate. The taxes so levied shall be a lien upon the property and security, and may be paid by either party to such security. If paid by the owner of the

security, the tax so levied upon the property affected thereby, shall become a part of the debt so secured; if the owner of the property shall pay the tax so levied on such security, it shall constitute a payment thereon, and to the extent of such payment, a full discharge thereof.

Section three. Every contract hereafter made, by which a debtor is obligated to pay any tax or assessment on money loaned, or on any mortgage, deed of trust or other lien, shall, as to any interest specified therein, and as to such tax or assessment, be null and void.

No. XXXIII.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 19, 1891.]

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows: Amending
Constitution

Amend Section 14 of Article V. of the Constitution of the State of Nevada so as to read as follows:

Section fourteen. The Governor, Chief Justice of the Supreme Court, Attorney-General, State Treasurer and State Controller or a major part of them, of whom the Governor shall be one, may, upon such conditions and with such limitations and restrictions as they may think proper, remit fines and forfeitures, commute punishments and grant pardons, after convictions, in all cases except treason and impeachments, subject to such regulations as may be provided by law, relative to the manner of applying for pardons.

No. XXXIV.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 19, 1891.]

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows: Amending
Constitution

Amend Section 1 of Article II. of the Constitution of the State of Nevada so as to read as follows:

Section one. Every male citizen of the United States (not laboring under the disabilities named in this Constitution), of the age of twenty-one years and upwards, who shall have been such citizen for at least six months, and who shall have actually, and not constructively, resided in the State six months, and in the district or county thirty days next preceding any election, shall be entitled to vote for all officers that now or hereafter may be elected by the people, and upon all questions submitted to the electors at such election; *provided*, no person who has been or may be convicted of selling his vote, or purchasing the vote of another at any such election, and no person who has

been or may be convicted of treason or felony in any State or Territory of the United States, unless restored to civil rights; and no person who, after arriving at the age of eighteen years, shall have voluntarily born arms against the United States; and no idiot or insane person shall be entitled to the privilege of an elector.

No. XXXV.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 19, 1891.]

Amending
Constitution

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows:

Amend Section 17 of Article V. of the Constitution of the State of Nevada by entirely repealing and striking out the same. This amendment shall not shorten the term nor affect the tenure of office of the present incumbent of the office of Lieutenant Governor.

No. XXXVI.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 19, 1891.]

Amending
Constitution

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows:

Amend Section 10 of Article VIII. of the Constitution of the State of Nevada, so as to read as follows:

Section ten. No county, city, town, or other municipal corporation shall become a stockholder in any joint stock company, corporation or association whatever, or loan its credit in aid of any such company, corporation or association, except railroad corporations, companies or associations; *provided*, that nothing herein contained shall prevent the formation of water districts in this State, and the issuance of bonds of such water districts in aid of water storage and irrigation of the arid lands of such districts; *and, provided further*, that no such investment shall be made nor credit loaned, nor bonds issued unless authorized by a petition of a majority of the duly qualified electors, representing more than two-thirds of the taxable property of the county or district to be affected.

No. XXXVII.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 19, 1891.]

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows:

Amend Section 3 of Article XI. of the Constitution of the State of Nevada so as to read as follows:

Section three. All lands, including the sixteenth and thirty-sixth sections in every township, donated for the benefit of public schools, in the Act of the Thirty-eighth Congress to enable the people of Nevada Territory to form a State Government, the thirty thousand acres of public lands, granted by an Act of Congress, approved July second, A. D. eighteen hundred and sixty-two, for each Senator and Representative in Congress, and all proceeds of lands that have been or may hereafter be granted or appropriated by the United States or this State, and also the five hundred thousand acres of land granted to the new States, under the Act of Congress distributing the proceeds of the public lands among the several States of the Union, approved A. D. eighteen hundred and forty-one; *provided*, that Congress makes provision for or authorizes such diversion to be made for the purpose herein contained, all estates that may escheat to the State, all of such percentum as may be granted by Congress on the sale of lands, all fines collected under the penal laws of the State, and property given or bequeathed to the State for educational purposes, and all proceeds derived from any or all of said sources, shall be and the same are hereby solemnly pledged for educational purposes, and shall not be transferred to any other fund for other uses, and the interest thereon shall, from time to time, be apportioned among the several counties as the Legislature may provide by law, and the Legislature shall provide for the sale of floating land warrants to cover the aforesaid lands and for the investment of all proceeds derived from any of the above mentioned sources, in United States bonds, or bonds of this State, or the bonds of other States of the Union, or the bonds of the counties or municipalities of this State, or the bonds of water districts of this State; *provided*, that the interest only of the aforesaid proceeds shall be used for educational purposes, and any surplus interest shall be added to the principal sum; *and, provided further*, that such portions of said interest as may be necessary may be appropriated for the support of the State University. The Legislature shall never release the obligation of payment of any loan or investment authorized by this section.

No. XXXVIII.—*Senate Concurrent Resolution relative to amending the Constitution of the State of Nevada.*

[Passed March 19, 1891.]

Resolved by the Senate, the Assembly concurring, That the Constitution of the State of Nevada be amended as follows: Amending
Constitution

Amend Article XVIII. (eighteen) of the Constitution of the State of Nevada, by adding thereto a section to be numbered when added, which shall read as follows:

Section ——. The Legislature may provide by law that he who exercises the right of registering and voting shall be required to exhibit such a knowledge of the English language,

written and spoken, as to enable him to read aloud the Constitution of the United States and the Constitution of the State of Nevada.

No. XXXIX.—*Senate Concurrent Resolution and Memorial relative to the establishment of a military post at Hawthorne, Nevada, and the stationing of troops at said post.*

[Passed March 19, 1891.]

Relative to
establishing
a military
post at
Hawthorne.

WHEREAS, The Piute Indians occupying the Walker Lake Indian Reservation, and congregating in the immediate vicinity thereof, to the number of four hundred or more, are evincing restlessness and manifesting hostile intentions, thereby causing grave apprehensions of impending danger to the whites in the adjacent country, who are numerically far inferior to the said Indians, and who would lose many lives and their property in the event of hostilities; and,

WHEREAS, The alarm at the present time is sufficiently serious to cause the people of the town of Hawthorne, Nevada, situated on the immediate border of said Walker Lake Indian Reservation, to employ watchmen to patrol the town in anticipation of an Indian outbreak, and to pay said watchmen by private subscription; and,

WHEREAS, The town of Hawthorne, Nevada, the county seat of Esmeralda county, and containing about two hundred and seventy-five inhabitants, is so far distant from any towns of considerable population, the nearest of which being Candelaria, sixty miles to the south, and Virginia City and Carson City one hundred and ten miles to the north, that in the event of Indian hostilities help could not be obtained in time to be of any avail to the people of Hawthorne and the scattered white settlers in the surrounding country; and,

WHEREAS, Should the present apprehension of hostilities in that vicinity prove to be groundless, the Indians of said Walker Lake Reservation may at any future time become aggressive and blood-thirsty and desolate the country adjacent to the said reservation; and,

WHEREAS, The said town of Hawthorne, Nevada, besides being on the immediate border line of the said Walker Lake Indian Reservation, is so situated that it is unexcelled as a point commanding a vast tract of country containing a large Indian population in all directions, and from which troops could be more expeditiously moved to any part of said country, than from any other available site in said country; therefore, be it

Resolved by the Senate, the Assembly concurring, That our Senators and Representative in Congress be urgently requested to make an earnest effort to secure the establishment of a United States military post at the town of Hawthorne, Nevada, and the stationing of troops at said post.

Resolved, further, That his Excellency, the Governor, forward engrossed copies hereof to the Secretary of War and to each of our Senators and Representative in Congress.

No. XL.—*Senate Joint and Concurrent Resolution.*

[Passed March 17, 1891.]

WHEREAS, The Pacific railroads, having immense grants of lands, are laying claims to large areas of the gold, silver, copper or lead-bearing mineral lands, on which are thousands of discovered mining properties, and to which they are not entitled under the Acts giving them their grants, and have been permitted to select millions of acres of these lands, to which they are now earnestly endeavoring to secure patents, and should such patents issue without further congressional action it would, under the present decisions of the courts, give to these corporations all the undiscovered mines, as well as take from their rightful owners thousands of mining properties already discovered; and, believing that congressional action alone can preserve these mineral lands and mines to the people forever; therefore be it

Relating to
mines on
railroad
lands.

Resolved, That our Senators and Representative in Congress use all honorable means to procure such legislation as will reserve all minerals in lands granted to railroads, and will allow entry and exploration therefor, upon said lands, whether patented or not, by all citizens of the United States and those who have declared their intention to become citizens.

Resolved, That the Governor of this State be requested to forward copies of this resolution to each of our Senators and Representative.

No. XLI.—*Assembly Memorial and Joint Resolution relative to unpaid claims against the United States Court House and Postoffice, located in Carson City, Nevada.*

[Passed March 19, 1891.]

To the Congress of the United States:

Your memorialists, the Legislature of the State of Nevada, respectfully show:

That the persons and firms herein named furnished, according to our best information and belief, material and supplies in the construction of the United States Court House and Postoffice at Carson City, Nevada;

Relating to
unpaid
claims
against the
United
States.

That the unpaid balances now overdue on said material and supplies are as follows: To A. H. Manning, of Reno, Nevada, four thousand five hundred dollars, for plumbing and material; to Bigelow & Little, of San Francisco, California, nine thousand dollars, for iron, brick and other material; to W. H. Chedic, of Carson City, Nevada, four thousand dollars for brick; to John Barrett, of Reno, Nevada, one thousand two hundred dollars,

Relating to
unpaid
claims
against the
United
States.

for stone and labor; to Muller, Schmitt & Co., of Carson City, Nevada, two hundred dollars [for] tools and supplies; to D. A. Bender, of Carson City, Nevada, seven hundred dollars, for rock furnished for foundation of said building; to Frank Folsom, of Carson City, Nevada, thirty-nine dollars and seventy-five cents, for cement and lime; to Caleb Thompson, of Carson City, Nevada, thirty dollars, for supplies; to Frederick Sargent, of Carson City, fifty dollars, for drayage; to Trenmor Coffin, of Carson City, Nevada, two hundred and fifty dollars; to James Atkins, of Carson City, Nevada, three hundred and fifty dollars, for labor, aggregating the sum of twenty thousand three hundred and nineteen dollars and seventy-five cents;

That the material and supplies herein named were furnished in good faith, upon the order of one John O'Connor, the Government contractor, and his duly authorized and legal agents;

That the said material and supplies were used in the construction of said building, and without which it could not have neared its present condition of approximate completion;

That the creditors herein named, had no protection under the lien laws of the State of Nevada, after the material was used in the building or placed on the ground accepted by the General Government as the site for said building;

That said creditors know of no adequate redress at law, as the bond given by said John O'Connor, the Government contractor, is made in favor of the General Government, and does not protect those furnishing material, supplies and labor; therefore, be it

Resolved by the Assembly, the Senate concurring, That our Senators in Congress be instructed, and our Representative be requested to use all efforts and diligence before the departments and Congress, to bring about a speedy settlement and payment of these claims.

Resolved, That His Excellency, the Governor, be requested to immediately transmit an engrossed copy of this memorial and resolution to the Secretary of the United States Treasury, to the Supervising Architect of Government Buildings at Washington, D. C., and to each of our Senators and Representative in Congress.

No. XLII.—*Senate Concurrent Resolution No. 14, expressing appreciation of Nevada's Congressional delegation.*

[Passed March 3, 1891.]

Relating to
Nevada dele-
gation in
Congress.

WHEREAS, The subsidized portions of the press in the eastern part of the United States has seen fit to charge that the Representatives of Nevada in the United States Senate, the Hon. John P. Jones and the Hon. Wm. M. Stewart, did not truly represent the people of Nevada in certain votes upon the Lodge Elections bill; and,

WHEREAS, Neither in the halls of our State Legislature, nor

in the columns of our press, nor from among the direct voices of our people, can be heard any censure for their action in this matter; and,

WHEREAS, on the contrary, among all political parties universal approbation is expressed for their manly and patriotic course; therefore, be it now

Relating to
Nevada dele-
gation in
Congress.

Resolved by the Senate, the Assembly concurring, That the people of the State of Nevada take a just pride in their Senators and Representative in Congress, and have full faith in their manhood, truth and wisdom, and confidence that in the future, as in the past, they will truly serve the State and Nation; and, be it further

Resolved, That, though defeat may come to them in their efforts in our behalf, we still accord them the honor of victory which crowns those who do their duty well; and, be it further

Resolved, That the Governor be requested to forward enrolled copies of the above resolution and preamble to our Senators and Representative in Congress.

CERTIFICATE.

STATE OF NEVADA, }
DEPARTMENT OF STATE. } ss.

I, O. H. Grey, Secretary of State of the State of Nevada, do hereby certify that the laws and resolutions published in this volume, beginning on page thirteen and ending on page two hundred and thirteen, are full, true and correct copies of the originals, passed during the fifteenth session of the Nevada Legislature (1891), as the same appear on file and of record in this office.



In witness whereof, I have hereunto set my hand and affixed the Great Seal of State, at my office in Carson City, Nevada, this 1st day of April, A. D. 1891.

O. H. GREY,
Secretary of State.



ANNUAL REPORT

OF THE

TREASURER OF THE STATE OF NEVADA,

FOR THE

FISCAL YEAR ENDING DECEMBER 31, 1890.

G. W. RICHARD, STATE TREASURER.

SUBMITTED JANUARY 5, 1891.

REPORT.

OFFICE OF THE STATE TREASURER,
CARSON CITY, NEVADA, December 31, 1890. }

To His Excellency,

R. K. COLCORD,

Governor of Nevada,

Carson City, Nevada.

In compliance with law I herewith submit my annual report as State Treasurer for the year ending December 31, 1890. On the 13th of August last, owing to ill health and physical inability to attend to the duties of his office in person, the Hon. George Tuffy resigned the position of State Treasurer, which for nearly eight years he had so ably filled, and His Excellency, the late Governor C. C. Stevenson, was pleased to appoint me to fill the vacancy caused by Mr. Tuffy's resignation, which mark of his favor I shall ever remember with gratitude. To Mr. Tuffy I extend my thanks for his uniform courtesy and kindness to me while acting as his Deputy, and sincerely hope for his speedy and complete restoration to health. Having been with Mr. Tuffy during his entire incumbency in the capacity of Deputy, and in view of the fact that the business of the office for the year 1890 (owing to Mr. Tuffy's illness) has been transacted entirely under my supervision, I have not considered it necessary to make separate reports for the time that we have each held the office during this year, but render one statement covering the entire period.

Hoping this will meet with your approval and also that of the Legislature soon to convene,

I remain yours respectfully,

G. W. RICHARD,
State Treasurer.

EXHIBIT A.

Showing balance of coin on hand January 1, 1890, and apportionment of same.

Balance on hand January 1, 1890 -----	\$586,507 63
<i>Apportioned.</i>	
General Fund -----	\$163,272 56
State School Fund -----	305,344 77
General School Fund -----	21,447 19
State Interest and Sinking Fund -----	24,043 07
Territorial Interest Fund -----	21,484 29
Insane Interest and Sinking Fund -----	6,947 16
State Library Fund -----	227 54
University Fund, 90,000-Acre Grant -----	30,365 19
Interest Account, 90,000-Acre Grant -----	704 18
State University Fund -----	11,809 70
Contingent University Fund -----	432 20
District Judges' Salary Fund -----	1 28
Reclamation Fund -----	428 50
Total -----	\$586,507 63

EXHIBIT B.

Showing Receipts for the year 1890.

Date.	Source of Revenue.	Appportioned to	Amount.	Total.
1890				
Jan. 1 -	To balance on hand -----	State School Fund -----	-----	\$586,507 63
Dec. 31	To sale of State School Lands -----	University 90,000-Acre Grant -----	-----	26,189 77
	To sale of 90,000-Acre Grant Lands -----	State University Fund -----	-----	737 73
	To sale of University Lands -----	-----	-----	215 34
	To interest on deferred payments on State School Lands -----	General School Fund -----	-----	18,286 74
	To interest on deferred payments on 90,000-Acre Grant Lands -----	Interest Account, 90,000-Acre Grant. -----	-----	1,379 64
	To interest on deferred payments on University Lands -----	Contingent University Fund -----	-----	578 03
	To interest on Nevada 5 per cent. bonds -----	General School Fund -----	-----	19,000 00
	To interest on Nevada 4 per cent. bonds -----	General School Fund -----	\$5,243 33	
		Interest Account, 90,000-Acre Grant. -----	765 55	
		Contingent University Fund -----	220 00	6,228 88

To interest on U. S. 4 per cent. bonds	State School Fund-----	\$3,592 18	
	General School Fund-----	9,407 82	
	Interest Account 90,000-Acre Grant-----	1,560 00	
	Contingent University Fund-----	440 00	15,000 00
To redemption of Nevada 4 per cent. bonds-----	State School Fund-----	\$10,000 00	
	University Fund, 90,000-Acre Grant-----	4,000 00	
	State University Fund-----	11,000 00	25,000 00
To sale of Nevada 4 per cent. bonds	Contingent University Fund-----	-----	23,000 00
To receipts from prison labor-----	State Prison Fund-----	-----	4,036 13
To insurance licenses and certificates	General Fund-----	\$4,798 58	
To fees of Clerk of Supreme Court--	General Fund-----	579 35	
To sale of stove-----	General Fund-----	4 00	
To sale of General Laws.-----	General Fund-----	80 00	
To sale of Digest-----	General Fund-----	1 00	
To sale of Statutes and Session Laws--	General Fund-----	21 00	5,483 93
To estate of F. Mondada, deceased--	State School Fund-----	\$145 50	
To 5 per cent. on Government lands sold in Nevada-----	State School Fund-----	13 00	158 50
To State Orphan Home, receipts-----	State Orphan Home Fund-----	-----	550 00
To State Insane Asylum, receipts-----	State Indigent Insane Fund-----	-----	404 88
Amount carried forward-----	-----	-----	\$732,757 20

EXHIBIT B—Continued.

Date.	Source of Revenue.	Apportioned to	Amount.	Total.
	Amount brought forward -----	-----	-----	\$732,757 20
	To sale of Nevada Reports -----	State Library Fund -----	\$28 00	
	To attorneys' licenses -----	State Library Fund -----	150 00	
	To fees of Secretary of State -----	State Library Fund -----	951 00	
	To Supreme Court docket tax -----	Judicial Salary Fund -----		1,129 00
	To county settlements -----	General Fund -----	\$161,053 10	70 00
		State School Fund -----	2,116 39	
		General School Fund -----	12,672 93	
		State Interest and Sinking Fund -----	22,967 38	
		Territorial Interest Fund -----	18,373 91	
		Insane Interest and Sinking Fund -----	6,890 26	
	To amounts received from the several counties for the payment of District Judges' salary and traveling expenses: -----			224,073 97
	To Churchill -----	District Judges' Salary Fund -----	\$402 63	
	To Douglas -----	District Judges' Salary Fund -----	715 00	
	To Elko -----	District Judges' Salary Fund -----	3,352 50	
	To Esmeralda -----	District Judges' Salary Fund -----	1,212 50	
	To Eureka -----	District Judges' Salary Fund -----	2,037 54	
	To Humboldt -----	District Judges' Salary Fund -----	2,337 49	

To Lander -----	District Judges' Salary Fund-----	1,031 25
To Lincoln-----	District Judges' Salary Fund-----	475 00
To Lyon-----	District Judges' Salary Fund-----	1,008 75
To Nye-----	District Judges' Salary Fund-----	577 51
To Ormsby-----	District Judges' Salary Fund-----	1,655 00
To Storey-----	District Judges' Salary Fund-----	4,165 00
To Washoe-----	District Judges' Salary Fund-----	3,427 50
To White Pine-----	District Judges' Salary Fund-----	922 54
Total-----		23,320 21
		<u>\$981,350 38</u>

EXHIBIT B—Continued.

Showing disbursements for the year 1890.

Date.	Paid From	Paid For	Amount.	Total.
1890. Dec. 31—	By General Fund -----	Salary of Governor -----	\$3,750 02	
		Salary of Lieutenant-Governor -----	2,925 00	
		Salary of Secretary of State -----	2,750 00	
		Salary of State Controller -----	3,000 00	
		Salary of State Treasurer -----	6,250 00	
		Salary of Attorney-General -----	3,000 00	
		Salary of Clerk of Supreme Court -----	3,000 00	
		Salary of Governor's Private Secretary -----	1,892 46	
		Salary of Deputy Secretary of State -----	2,000 00	
		Salary of Deputy State Controller -----	2,000 00	
		Salary of Deputy State Treasurer -----	1,962 32	
		Salary of Superintendent State Printing -----	2,000 00	
		Salary of Curator and Clerk Orphans' Home Directors -----	400 00	
		Salary of Bailiff of Supreme Court -----	200 00	
		Salary of Director of Weather Service -----	600 00	
		Special Election Expenses -----	1,362 75	
		Pay of Porters and Night Watchman -----	3,190 00	

Care of Capitol Grounds and Water Works-----	1,108 32	
Stationery, Fuel and Lights-----	1,503 00	
Current Expense-----	2,272 35	
Support of Printing-----	5,812 90	
Book Binding and Official Advertising-----	879 25	
Fish Commissioner-----	679 93	
Support of Deaf, Dumb and Blind-----	412 70	
Repairing Legislative Halls-----	242 40	
Furniture and repairs to Capitol-----	646 37	
Enforcing collection of Revenue-----	12 00	
Purchase of instruments for Weather Service-----	138 81	
Lighting Capitol grounds-----	612 00	
Fence and new engine, etc., for State Printing office-----	80 43	
Transportation of troops-----	243 25	
Aid to District Ag'l. Associations-----	2,951 00	
Preparation of Nevada Reports-----	700 00	\$58,577 26
Withdrawal of Special Land Deposits-----	3,381 44	
Purchase of U. S. 4 per cent. bonds-----	245,452 18	
Salary of Surveyor-General-----	3,000 00	
Salary of Deputy Surveyor-General-----	2,000 00	
Pay of Clerks in the Land Office-----	2,682 20	
Pay of Draughtsman in Land Office-----	1,618 96	
	\$258,134 78	\$58,577 26
By State School Fund-----		
Amount carried forward-----		

EXHIBIT B—Continued.

Date.	Paid From	Paid For	Amount.	Total.
1890.	Amount brought forward-----		\$258,134 78	\$58,577 26
Dec. 31.	By State School Fund -----	Pay of Attorney at Washington-----	1,133 20	
		Purchase of Township Plats-----	12 00	
	By General School Fund -----	Common schools-----	\$59,722 78	\$259,279 98
		Salary of Superintendent of Public Instruction-----	2,000 00	
		Traveling expenses of Superintendent of Public Instruction-----	122 85	
	By State Interest and Sinking Fund-----	Redemption of Nevada 4 per cent. bonds-----	\$20,000 00	\$61,845 63
		Interest on Nevada 4 per cent. bonds-----	4,808 88	
	By Territorial Interest Fund -----	Interest on Nevada 5 per cent. bond-----		24,808 88
	By Insane Interest and Sinking Fund-----	Redemption of Nevada 4 per cent. bonds-----	\$5,000 00	19,000 00
		Interest on Nevada 4 per cent. bonds-----	1,420 00	
	By State Library Fund-----	Purchase of books, etc-----		6,420 00
	By Judicial Salary Fund -----	Salaries-----		632 19
	By State Orphan Home Fund -----	Support of -----		17,483 87
				13,228 81

By State Prison Fund-----	Support of -----	\$37,743 53	
	Boot and shoe factory-----	3,641 01	
By State Indigent Insane Fund-----			41,384 54
By University Fund, 90,000-Acre Grant-----	Support of -----		38,245 56
	Withdrawals of special land deposits-----	\$318 89	
	Purchase of Nevada 4 per cent. bonds-----	23,000 00	
By Contingent University Fund-----	Support of State University-----		23,318 89
By District Judges' Salary Fund-----	Salaries and traveling expenses-----		26,173 78
By Reclamation Fund-----	Storage of water-----		23,809 21
			316 50
By balance-----			\$614,525 10
			366,825 28
Total-----			\$981,350 38

EXHIBIT C.

Showing total apportionments into and disbursements from the several funds during the year 1890.

RECEIPTS.	Amount.	DISBURSEMENTS.	Amount.
General Fund-----	\$166,537 03	General Fund-----	\$58,577 26
State School Fund-----	42,056 84	State School Fund-----	259,279 98
General School Fund-----	64,610 82	General School Fund-----	61,845 63
State Interest and Sinking Fund-----	22,967 38	State Interest and Sinking Fund-----	24,808 88
Territorial Interest Fund-----	18,373 91	Territorial Interest Fund-----	19,000 00
Insane Interest and Sinking Fund-----	6,890 26	Insane Interest and Sinking Fund-----	6,420 00
State Library Fund-----	1,129 00	State Library Fund-----	632 19
Judicial Salary Fund-----	70 00	Judicial Salary Fund-----	17,483 87
State Orphan Home Fund-----	550 00	State Orphan Home Fund-----	13,228 81
State Prison Fund-----	4,036 13	State Prison Fund-----	41,384 54
State Indigent Insane Fund-----	404 88	State Indigent Insane Fund-----	38,245 56
University Fund, 90,000-Acre Grant-----	4,737 73	University Fund, 90,000-Acre Grant-----	23,318 89
Interest Account, 90,000-Acre Grant-----	3,705 19	Contingent University Fund-----	26,173 78
State University Fund-----	11,215 34	District Judges' Salary Fund-----	23,809 21
Contingent University Fund-----	24,238 03	Reclamation Fund-----	316 50
District Judges' Salary Fund-----	23,320 21		
Total-----	\$394,842 75	Total-----	\$614,525 10

EXHIBIT D.

Showing transfers made during the year 1890.

General Fund to Judicial Salary Fund	-----	\$17,413 87
General Fund to State Orphan Home Fund	-----	12,678 81
General Fund to State Prison Fund	-----	37,348 41
General Fund to State Indigent Insane Fund	-----	37,840 68
General Fund to District Judges' Salary Fund	-----	2,714 31
		<u>\$107,996 08</u>
Interest Account, 90,000-Acre Grant, to Contingent University Fund	-----	\$2,000 00

EXHIBIT E.

Showing balance on hand January 1, 1890; receipts and disbursements during the year; balance on hand December 31, 1890, and apportionment of same.

Balance on hand January 1, 1890-----	\$586,507 63
Receipts during the year 1890-----	394,842 75
Disbursements during the year 1890-----	981,350 38
Balance on hand January 1, 1891-----	614,525 10
<hr/>	
<i>Apportionment of Above Balance.</i>	
General Fund-----	163,236 25
State School Fund-----	88,121 63
General School Fund-----	24,212 38
State Interest and Sinking Fund-----	22,201 57
Territorial Interest Fund-----	20,858 20
Insane Interest and Sinking Fund-----	7,417 42
State Library Fund-----	724 35
University Fund, 90,000-acre grant-----	11,784 03
Interest Account, 90,000-acre grant-----	2,409 37
State University Fund-----	23,025 04
Contingent University Fund-----	496 45
District Judges' Salary Fund-----	2,226 59
Reclamation Fund-----	112 00
Total-----	\$366,825 28

EXHIBIT F.

County Settlements for the year 1890.

COUNTIES.	June.	December.	Total.
Churchill -----	-----	\$3,968 45	\$3,968 45
Douglas -----	-----	6,796 48	6,796 48
Elko -----	\$152 44	36,999 12	36,999 12
Esmeralda -----	-----	10,262 14	10,262 14
Eureka -----	705 23	20,480 81	21,186 04
Humboldt -----	-----	25,516 42	25,516 42
Lander -----	-----	13,097 10	13,097 10
Lincoln -----	839 23	4,665 73	5,504 96
Lyon -----	-----	11,427 86	11,427 86
Nye -----	-----	3,925 33	3,925 33
Ormsby -----	-----	16,472 65	16,472 65
Storey -----	4,658 07	14,495 81	19,153 88
Washoe -----	330 47	43,294 75	43,625 22
White Pine -----	449 24	5,536 64	5,985 88
Total -----	\$7,134 68	\$216,939 29	\$224,073 97

EXHIBIT G.

Showing Warrants outstanding January 1, 1890; warrants drawn and registered, paid, canceled and returned to Controller during the year 1890; also warrants outstanding December 31, 1890.

FUNDS.	Outstanding January 1, 1890.	Drawn and Registered During 1890.	Paid, Canceled and Returned During 1890.	Outstanding December 31, 1890.
General Fund-----	\$5,145 85	\$56,010 99	\$58,577 26	\$2,579 58
State School Fund-----	299 83	258,988 65	259,279 98	8 50
General School Fund-----	-----	61,845 63	61,845 63	
State Interest and Sinking Fund-----	-----	24,808 88	24,808 88	
Territorial Interest Fund-----	-----	19,000 00	19,000 00	
Insane Interest and Sinking Fund-----	-----	6,420 00	6,420 00	
State Library Fund-----	17 90	644 19	632 19	29 90
Judicial Salary Fund-----	500 00	16,983 87	17,483 87	
State Orphan Home Fund-----	166 74	13,536 99	13,228 81	474 92
State Prison Fund-----	176 43	41,942 23	41,384 54	734 12
State Indigent Insane Fund-----	237 50	38,043 91	38,245 56	35 85
University Fund 90,000-Acre Grant-----	-----	23,318 89	23,318 89	
Contingent University Fund-----	23 00	26,150 78	26,173 78	1,403 23
District Judges' Salary Fund-----	-----	25,212 44	23,809 21	
	-----	316 50	316 50	
	\$6,567 25	\$613,223 95	\$614,525 10	\$5,266 10

EXHIBIT H.

Showing list of Nevada 4 per cent. Bonds redeemed and canceled during the year 1890.

Number and Value of Bonds.	Belonging to	Date of Issue.	Life of Bond.	Date of Interest Payments.	Rate of Interest.	Amount.	Total.
Numbers 43 to 47, inclusive, 5 bonds of \$1,000 each	State School Fund	Dec. 31, 1881	20 years	Jan. 1 July 1	4 per cent.	\$5,000 00	
Numbers 190 to 194, inclusive, 5 bonds of \$1,000 each	State School Fund	Sept. 1, 1887	10 years	Jan. 1 July 1	4 per cent.	\$5,000 00	\$10,000 00
Numbers 153 to 156, inclusive, 4 bonds of 1,000 each	University Fund, 90,000-acre grant	Oct. 31, 1885	10 years	Jan. 1 July 1	4 per cent.	-----	4,000 00
Numbers 157 to 167, inclusive, 11 bonds of \$1,000 each	State Univer'sy Fund	Oct. 31, 1885	10 years	Jan. 1 July 1	4 per cent.	-----	11,000 00
							<u>\$25,000 00</u>

EXHIBIT I.

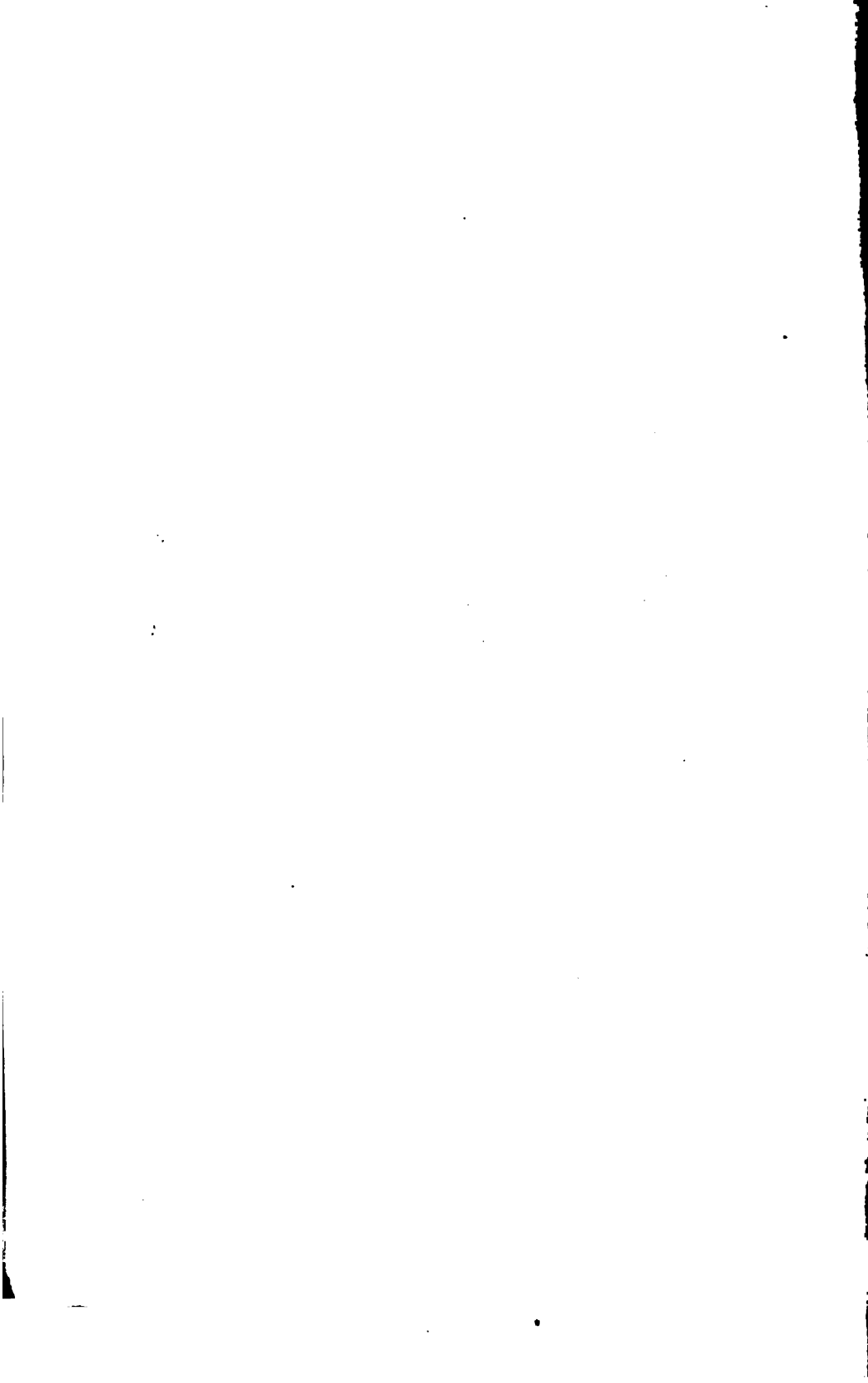
Showing list of United States and Nevada State Bonds held by the different funds, and accrued interest.

FUNDS.	Description of Bonds.	Amount.	Total.
State School Fund	Nevada 5 per cent. State bond (irredeemable) ----- Nevada 4 per cent. State bonds ----- United States 4 per cent. bonds -----	\$380,000 00 142,000 00 450,000 00	\$972,000 00
University Fund, 90,000-Acre Grant	Nevada 4 per cent. State bonds ----- United States 4 per cent. bonds -----	\$38,000 00 39,000 00	77,000 00 11,000 00
State University Fund	United States 4 per cent. bonds -----		\$1,080,000
	<i>Accrued Interest.</i>		
State School Fund	On Nevada 5 per cent. State bond of \$380,000 (irredeemable) ----- On Nevada 4 per cent. State bonds (\$142,000) ----- On United States 4 per cent. bonds (\$450,000) -----	\$9,500 00 2,863 35 4,500 00	\$16,863 35
University Fund, 90,000-Acre Grant	On Nevada 4 per cent. State bonds (\$38,000) ----- On United States 4 per cent. bonds (\$39,000) -----	716 65 390 00	1,108 65 110 00
State University Fund	On United States 4 per cent bonds (\$11,000) -----		\$18,080 00

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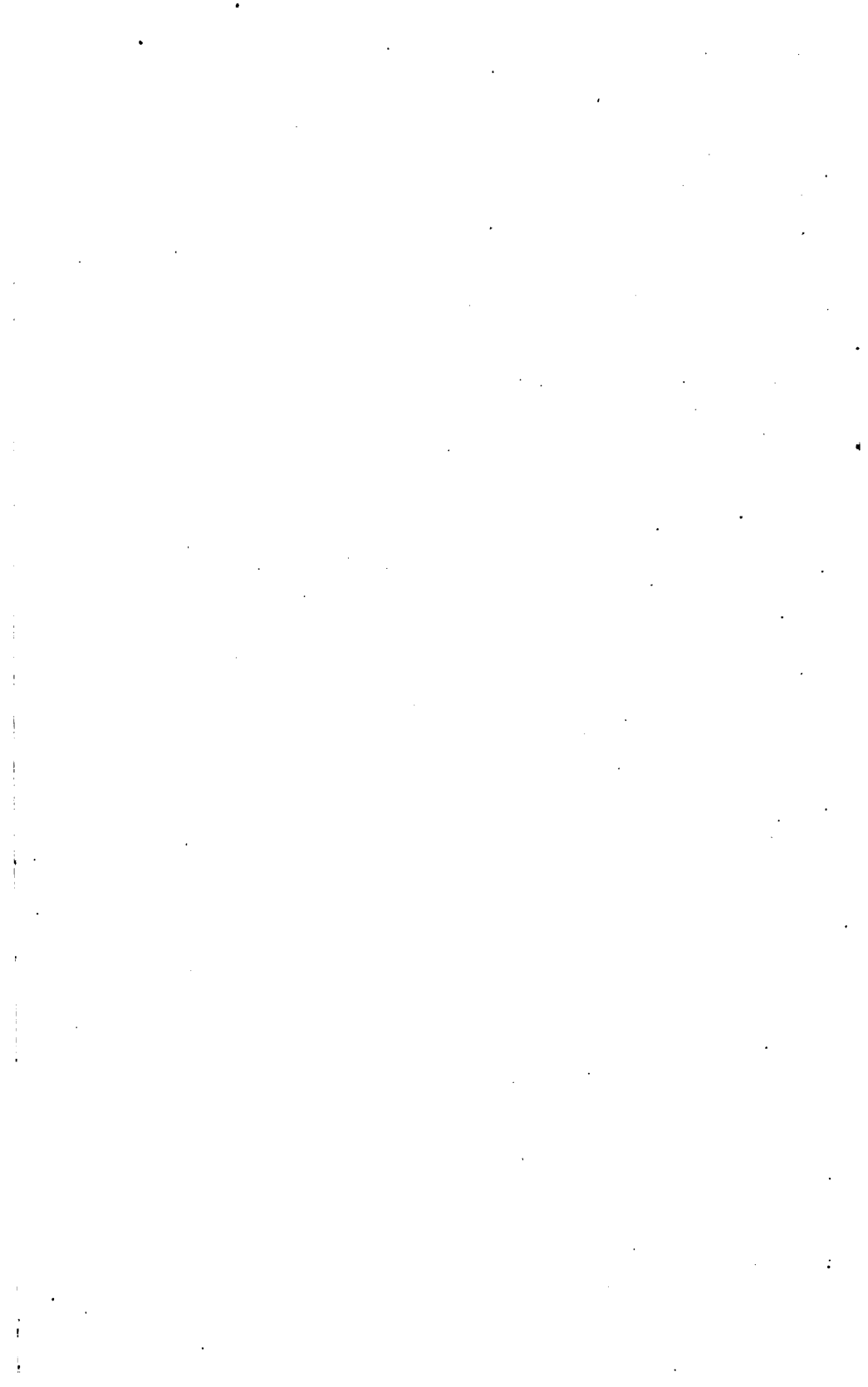
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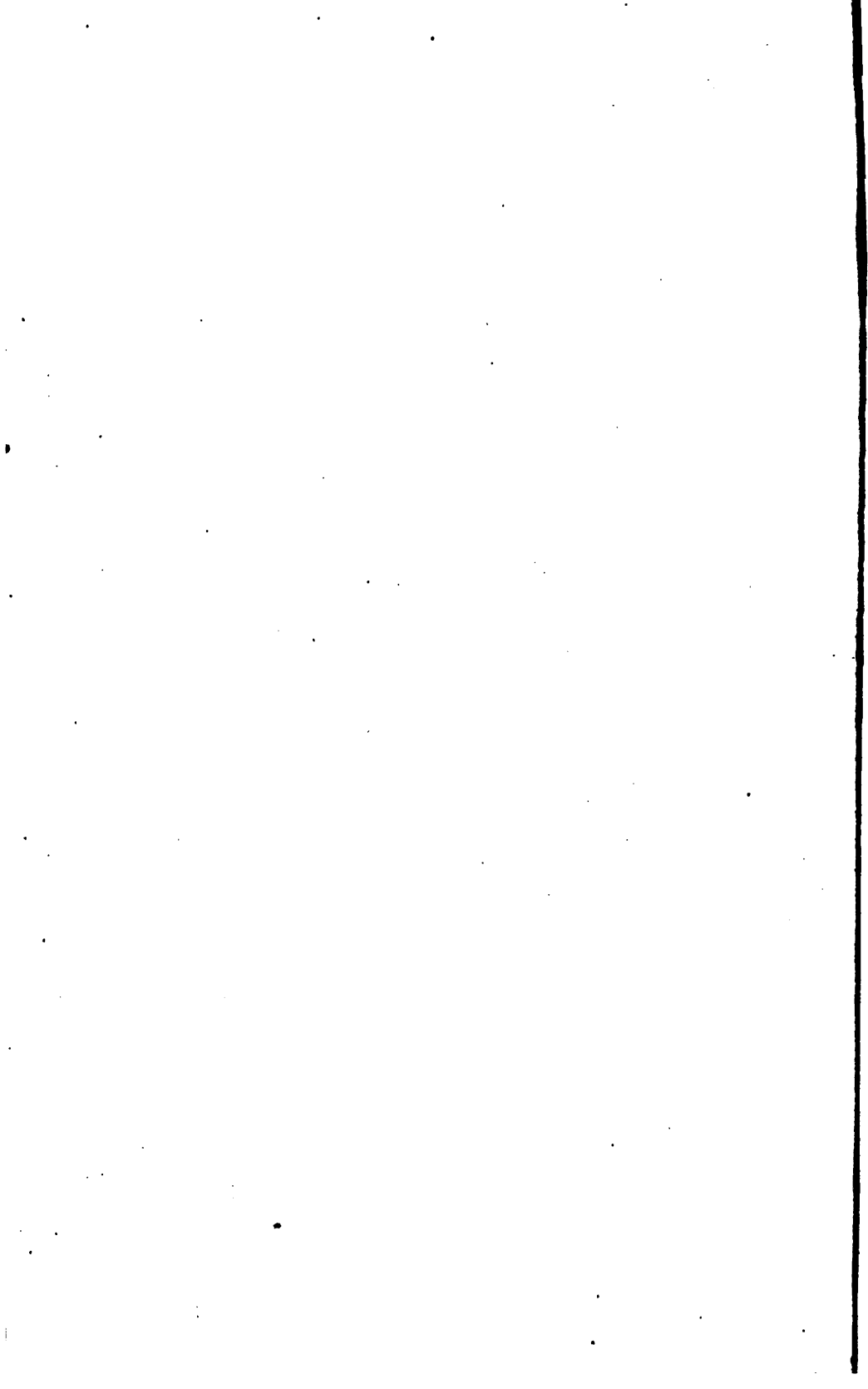
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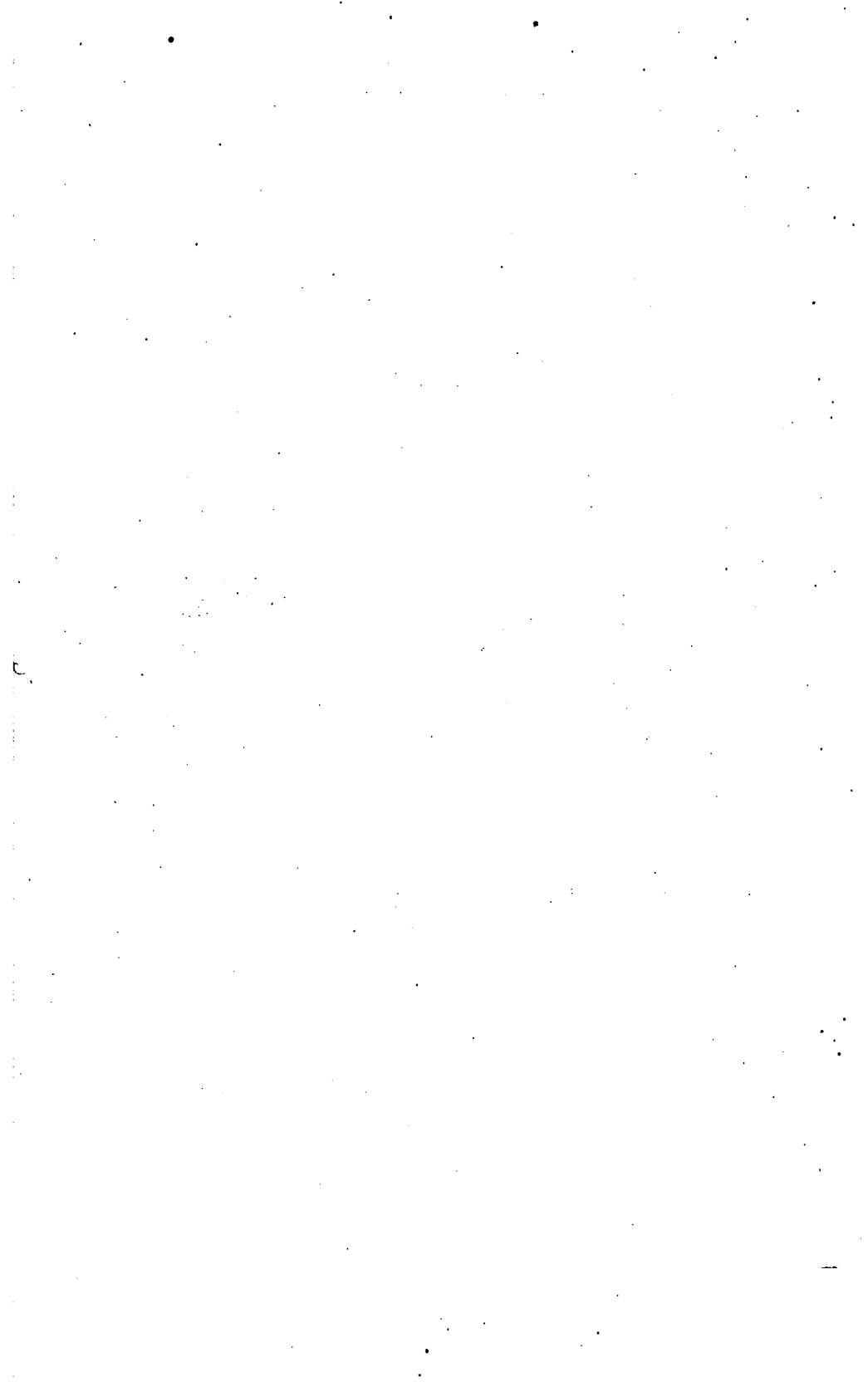
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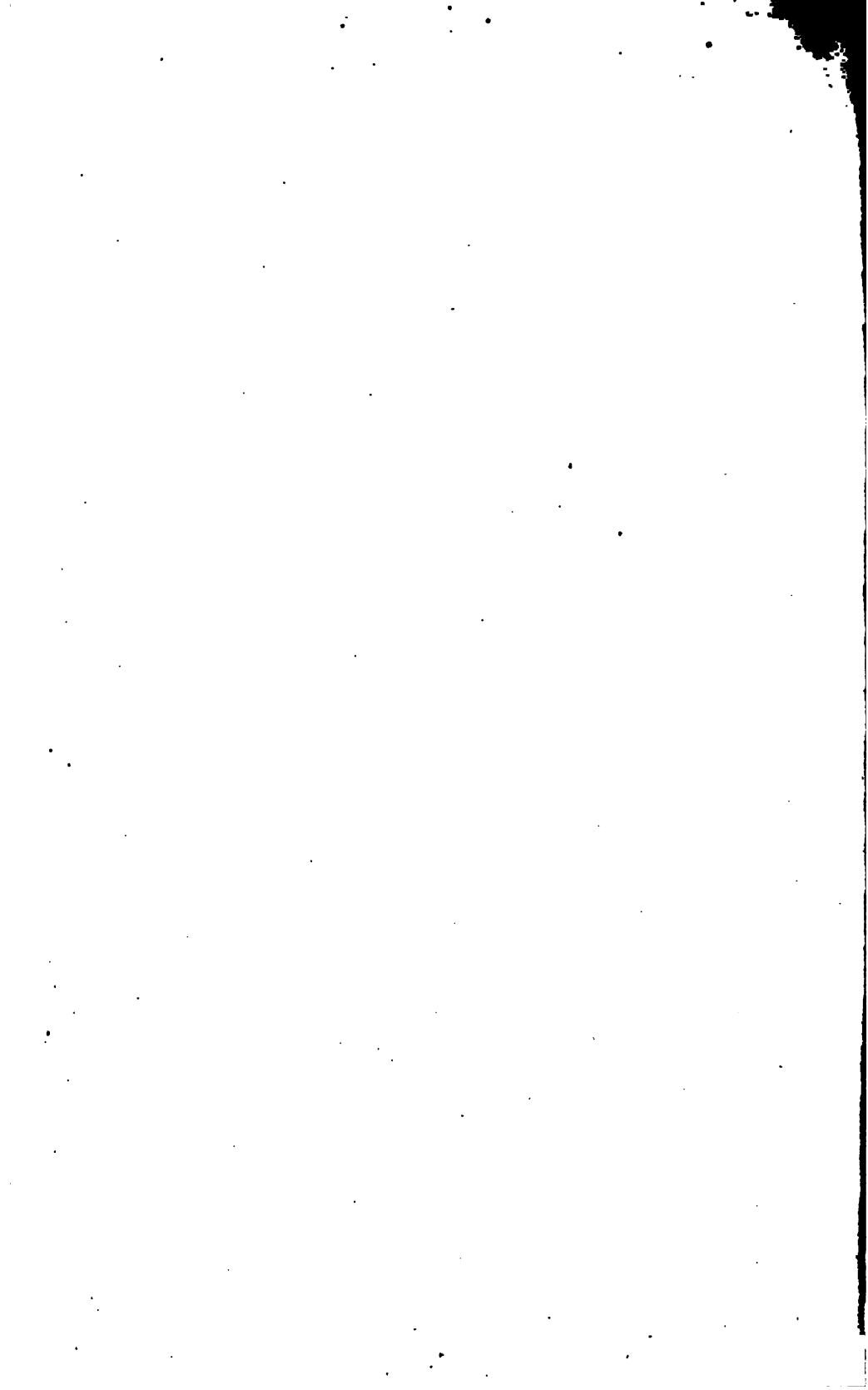
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